

Company registration number 09974500 (England and Wales)

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Annual report and financial statements**  
**For the year ended 31 July 2025**

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Company information**

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**Directors** Mr S Cooper  
Mrs C Flannagan (appointed 12/09/2025)  
Mr R Irving (appointed 02/09/2024)  
Mr E Kubar  
Mrs J Lomas  
Ms A MacDonald  
Mrs D Smith  
Mr M D McHugh (resigned 25/07/2025)  
Mrs C Meredith (resigned 31/08/2024)

**Company number** 09974500

**Registered office** Cherry Lane  
Sale  
M33 4GY

**Auditor** DJH Audit Limited  
Bridge House  
Ashley Road  
Hale  
Altrincham  
WA14 2UT

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# **Brentwood Community College**

## **(A Company Limited By Guarantee)**

### **Directors' report**

#### **For the year ended 31 July 2025**

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The directors present their annual report and financial statements for the year ended 31 July 2025.

#### **Principal activities**

The principal activity of the company continued to be that of the provision of education to young adults with special needs.

#### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mrs C Meredith	(Resigned 31 August 2024)
Mrs J Lomas	
Mr M D McHugh	(Resigned 25 July 2025)
Mr S Cooper	
Mr E Kubar	
Ms A MacDonald	
Mr R Irving	(Appointed 2 September 2024)
Mrs C Flannagan	(Appointed 12 September 2025)
Mrs D Smith	

#### **Future developments**

There are 26 students in college in 2025-26. Numbers are projected to increase to 27 students in 2026-27 before gradually increasing to 34 students in 27-28. Further to the development of school premises, there is sufficient space to accommodate the increased college numbers this year. We have identified opportunities for further developments to accommodate college numbers up to approximately 34 students. This will be the maximum size college can reach considering the footprint of the organisation.

Lagged funding during 25-26 has been accommodated due to savings made from the reduction in staffing during 2024-25.

Following the resignation of Mick McHugh (Chair of the college board) Alison MacDonald has taken on this role and has the required skills and experience to support college through its next phase. College has also welcomed Chantelle Flannigan to the board who has experience in SEND student voice.

The college will also benefit from the expertise of the new headteacher who will take up the post in early 2026.

As the college grows, we will seek to recruit staff with qualifications and expertise in the FE sector and the staffing structure will be reviewed for September 2026.

College will benefit from the purchase of a new minibus in December 2025 and this will further support access to community learning.

Further to the success of the College Community Café at St Martin's Church Hall, a new café has been established at ST Joseph's Church Hall which will provide students with opportunities to further develop their skills in serving the public and ensure students have access to meaningful work and volunteering experiences within the local community.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that DJH Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Statement of disclosure to auditor**

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

**Brentwood Community College  
(A Company Limited By Guarantee)  
Directors' report (continued)**

**For the year ended 31 July 2025**

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**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Mrs J Lomas

**Director**

08 December 2025

**Brentwood Community College  
(A Company Limited By Guarantee)  
Directors' responsibilities statement**

**For the year ended 31 July 2025**

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The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **Brentwood Community College (A Company Limited By Guarantee) Independent auditor's report**

**To the member of Brentwood Community College**

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## **Opinion**

We have audited the financial statements of Brentwood Community College (the 'company') for the year ended 31 July 2025 which comprise the income and expenditure account, the statement of comprehensive income, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Brentwood Community College  
(A Company Limited By Guarantee)  
Independent auditor's report (continued)**

**To the member of Brentwood Community College**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**Brentwood Community College  
(A Company Limited By Guarantee)  
Independent auditor's report (continued)**

**To the member of Brentwood Community College**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Identify and test journal entries, in particular any journal entries posting with unusual account combinations.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

**Use of our report**

This report is made solely to the company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's member those matters we are required to state to the member in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's member, for our audit work, for this report, or for the opinions we have formed.

DJH Audit Limited

.....  
**Melanie Bailey (Senior Statutory Auditor)**

For and on behalf of DJH Audit Limited, Statutory Auditor  
Bridge House  
Ashley Road  
Hale  
Altrincham  
WA14 2UT

Date: ..... 8/12/25 .....

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Income and expenditure account**  
**For the year ended 31 July 2025**

	Notes	2025 £	2024 £
<b>Income</b>	<b>3</b>	706,711	731,046
Cost of sales		(61,598)	(77,831)
<b>Gross surplus</b>		645,113	653,215
Administrative expenses		(627,240)	(663,243)
Other operating income		9,569	3,192
<b>Operating surplus/(deficit)</b>	<b>4</b>	27,442	(6,836)
Interest receivable and similar income	<b>6</b>	25	29
<b>Surplus/(deficit) before taxation</b>		27,467	(6,807)
Tax on surplus/(deficit)		-	-
<b>Surplus/(deficit) for the financial year</b>		27,467	(6,807)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Statement of comprehensive income**  
**For the year ended 31 July 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Surplus/(deficit) for the year</b>	27,467	(6,807)
<b>Other comprehensive income</b>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u>27,467</u>	<u>(6,807)</u>

**Brentwood Community College  
(A Company Limited By Guarantee)  
Balance sheet**

**As at 31 July 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		34,183		40,059
<b>Current assets</b>					
Debtors	9	67,943		108,013	
Cash at bank and in hand		242,858		174,660	
			310,801		282,673
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<b>(93,392)</b>		<b>(98,607)</b>	
<b>Net current assets</b>			<u>217,409</u>		<u>184,066</u>
<b>Net assets</b>			<u>251,592</u>		<u>224,125</u>
<b>Reserves</b>					
Income and expenditure account			<u>251,592</u>		<u>224,125</u>
<b>Total members' funds</b>			<u>251,592</u>		<u>224,125</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 08 December 2025 and are signed on its behalf by:



Mrs J Lomas  
**Director**

Company registration number 09974500 (England and Wales)

**Brentwood Community College  
(A Company Limited By Guarantee)  
Statement of changes in equity**

**For the year ended 31 July 2025**

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	<b>Income and expenditure £</b>
<b>Balance at 1 August 2023</b>	230,932
<b>Year ended 31 July 2024:</b>	
Deficit and total comprehensive income	(6,807)
<b>Balance at 31 July 2024</b>	224,125
<b>Year ended 31 July 2025:</b>	
Surplus and total comprehensive income	27,467
<b>Balance at 31 July 2025</b>	<u>251,592</u>

# **Brentwood Community College**

## **(A Company Limited By Guarantee)**

### **Notes to the financial statements**

#### **For the year ended 31 July 2025**

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#### **1 Accounting policies**

##### **Company information**

Brentwood Community College is a private company limited by guarantee incorporated in England and Wales. The registered office is Cherry Lane, Sale, M33 4GY.

Brentwood Community College meets the definition of a public benefit entity under FRS 102.

##### **1.1 Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Income and expenditure**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

##### **1.4 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	5 years straight line
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##### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

# **Brentwood Community College (A Company Limited By Guarantee) Notes to the financial statements (continued)**

**For the year ended 31 July 2025**

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## **1 Accounting policies**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture, fixtures & fittings	5 years straight line
Computer equipment	5 years straight line

The policy is to depreciate for a full year in the year of the acquisition of the asset. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

### **1.6 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

### **1.7 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.8 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# **Brentwood Community College**

## **(A Company Limited By Guarantee)**

### **Notes to the financial statements (continued)**

**For the year ended 31 July 2025**

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#### **1 Accounting policies**

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.9 Taxation**

The company is not carrying on a business for the purposes of making a profit and is therefore exempt from corporation tax.

#### **1.10 Leases**

##### ***As lessee***

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### **1.11 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### **1.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Notes to the financial statements (continued)**

**For the year ended 31 July 2025**

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the England and Wales.

**4 Operating surplus/(deficit)**

	2025	2024
	£	£
Operating surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	13,464	11,948
Operating lease charges	<u>61,598</u>	<u>77,831</u>

**5 Employees**

Brentwood Community College does not directly employ any members of staff. Teaching and support staff costs for the provision of education in Brentwood Community College are recharged from Brentwood Special School under its service level agreement approved by the board of directors.

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

Their aggregate remuneration comprised:

	2025	2024
	£	£
Wages and salaries	<u>571,429</u>	<u>605,481</u>

**6 Interest receivable and similar income**

	2025	2024
	£	£
<b>Interest income</b>		
Interest on bank deposits	<u>25</u>	<u>29</u>

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Notes to the financial statements (continued)**  
**For the year ended 31 July 2025**

**6 Interest receivable and similar income**

	2025	2024
	£	£
Investment income includes the following:		
Interest on financial assets not measured at fair value through surplus or deficit	25	29
	<u>25</u>	<u>29</u>

**7 Intangible fixed assets**

	Software £
<b>Cost</b>	
At 1 August 2024 and 31 July 2025	34,620
<b>Amortisation and impairment</b>	
At 1 August 2024 and 31 July 2025	34,620
<b>Carrying amount</b>	
At 31 July 2025	-
At 31 July 2024	-

**8 Tangible fixed assets**

	Furniture, fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 August 2024	60,947	15,473	76,420
Additions	7,065	523	7,588
At 31 July 2025	68,012	15,996	84,008
<b>Depreciation and impairment</b>			
At 1 August 2024	26,014	10,347	36,361
Depreciation charged in the year	12,078	1,386	13,464
At 31 July 2025	38,092	11,733	49,825
<b>Carrying amount</b>			
At 31 July 2025	29,920	4,263	34,183
At 31 July 2024	34,933	5,126	40,059

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Notes to the financial statements (continued)**

**For the year ended 31 July 2025**

<b>9 Debtors</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		23,112	55,134
Prepayments and accrued income		44,831	52,879
		<u>67,943</u>	<u>108,013</u>
<b>10 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Deferred income	<b>11</b>	4,594	6,000
Other creditors		15,434	1,332
Accruals		73,364	91,275
		<u>93,392</u>	<u>98,607</u>
<b>11 Government grants</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Deferred income arising from government grants		<u>4,594</u>	<u>6,000</u>

Brentwood Community College had grant funding receivable in the year as follows:

- Education and Skills Funding Agency - £310,980 (2024: £245,163)
- Trafford Metropolitan Borough Council - £331,822 (2024: £432,783)
- Out of Borough Top-up - £79,340 (2024: £55,134)

Out of Borough Top Up grant funding to the sum of £4,594 (2024: £nil) has been deferred to the next financial year. ESFA High Needs lagged funding to the sum of £nil (2024: £6,000) has been deferred to the next financial year.

**12 Members' liability**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

**Brentwood Community College**  
**(A Company Limited By Guarantee)**  
**Notes to the financial statements (continued)**

**For the year ended 31 July 2025**

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**13 Related party transactions**

Brentwood School is a related party through J Lomas who is Headteacher of Brentwood School and a director of Brentwood Community College.

Recharges of services from Brentwood School totalled £632,451 (2024: £683,710). As at the balance sheet date amounts owed to Brentwood School totalled £67,604 (2024: £83,390). As at the balance sheet date, amounts owed from Brentwood School totalled £nil (2024: £9,946).

The key management personnel of Brentwood Community College are remunerated by way of recharges from Brentwood School.

**14 Ultimate controlling party**

Brentwood Community College is ultimately controlled by Brentwood School.

**Brentwood Community College  
(A Company Limited By Guarantee)  
Reporting Accountant's Assurance Report On Regularity  
For the year ended 31 July 2025**

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**Independent reporting accountant's report on regularity to the corporation of Brentwood Community College and the Secretary of State for Education**

In accordance with the terms of our engagement letter dated 2 September 2025 and further to the requirements of Department for Education (DfE), as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Colleges, we have carried out an engagement to obtain limited assurance about whether anything has come to our attention that would suggest, in all material respects, the expenditure disbursed and income received by Brentwood Community College during the period 1 August 2024 to 31 July 2025 have not been applied to the purposes intended by Parliament or the financial transactions do not conform to the authorities which govern them.

This report is made solely to the corporation of Brentwood Community College and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to the corporation of Brentwood Community College and the Secretary of State those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept, or assume, responsibility to anyone other than the corporation of Brentwood Community College and the Secretary of State for Education for our work, for this report, or for the conclusion we have formed.

**Respective responsibilities of the accounting officer of Brentwood Community College and the reporting accountant**

The accounting officer is responsible, under the requirements of the corporation's accountability agreement with the Secretary of State for Education and the College Financial Handbook, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament, and that the financial transactions conform to the authorities which govern them.

Our responsibilities for this engagement are established in the United Kingdom by our profession's ethical guidance and are to obtain limited assurance and report in accordance with our engagement letter and the requirements of the extant Framework and Guide for External Auditors and Reporting Accountants of Colleges. We report to you whether anything has come to our attention in carrying out our work, which suggests that in all material respects, expenditure disbursed and income received during the period 1 August 2024 to 31 July 2025 have not been applied for the purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

**Approach**

We conducted our engagement in accordance with the Framework and Guide for External Auditors and Reporting Accountants of Colleges issued by DfE, which requires a limited assurance engagement, as set out in our engagement letter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations in order to provide us with sufficient appropriate evidence to express a negative conclusion on regularity. A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive opinion.

Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the corporation's income and expenditure.

The work undertaken to draw to our conclusion includes:

- We have confirmed that the activities conform to Brentwood Community College's framework of authorities. As identified by review of minutes, management accounts, discussion with the accounting officer and other key management personnel.
- We have confirmed that the activities conform to Brentwood Community College's framework of authorities. As identified by review of minutes, management accounts, discussion with the accounting officer and other key management personnel.
- We have carried out an analytical review as part of the consideration of whether general activities of Brentwood Community College are within Brentwood Community College's framework of authorities.

**Brentwood Community College  
(A Company Limited By Guarantee)  
Reporting Accountant's Assurance Report On Regularity  
For the year ended 31 July 2025**

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- We have assessed and tested a sample of the specific control activities over regularity of a particular activity. In performing sample testing of expenditure, we have considered whether the activity is permissible within Brentwood Community College's framework of authorities. We confirm that each item tested had been appropriately authorised in accordance with Brentwood Community College's delegated authorities and that the internal delegations have been approved by the board of directors, and conform to the limits set by the Department for Education.
- Formal representations have been obtained from the board of directors and acknowledging their responsibilities including disclosing all non-compliance with laws and regulations specific to the authorising framework, access to accounting records, provision of information and explanations, and other matters where direct evidence is not available.
- In performing sample testing of expenditure, we have reviewed against specific terms of grant funding within the funding agreement. We have reviewed the list of suppliers and have considered whether supplies are from related parties and have reviewed minutes for evidence of declaration of interest, and whether or not there was involvement in the decision to order from this supplier.
- We have performed sample testing of other income and tested whether activities are permitted within Brentwood Community College's charitable objects

**Conclusion**

In the course of our work, nothing has come to our attention which suggests that in all material respects, the expenditure disbursed and income received during the period 1 August 2024 to 31 July 2025 has not been applied for the purposes intended by Parliament, or that the financial transactions do not conform to the authorities which govern them.

DJH Audit Limited

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**Reporting accountant**  
DJH Audit Limited

Date: ..... 8/12/25 .....