Company Registration Number: 07628943 (England & Wales)

WEST HATCH HIGH SCHOOL ACADEMY TRUST

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

WEST HATCH HIGH SCHOOL ACADEMY TRUST
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details	1-2
Trustees' Report	3-13
Governance Statement	14-17
Statement of Regularity, Propriety and Compliance	18
Statement of Trustees' Responsibilities	19
Independent Auditors' Report on the Financial Statements	20 - 23
Independent Reporting Accountant's Report on Regularity	24 - 25
Statement of Financial Activities Incorporating Income and Expenditure Account	26
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Financial Statements	29 - 54

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Members	Mr J W Haley Mr A S Harris Ms N Lycett Mr J J Van Wijngaarden Mrs S Jones Mr S Lodhi (appointed 12 December 2024) Mrs J Pearce (appointed 12 December 2024)
Trustees	Mr A S Harris, Chair Ms N Lycett Mr J J Van Wijngaarden, Vice Chair Mr D Solomons (retired 31 July 2025) Mrs M Lord (retired 23 November 2024) Mr S B Phillips Mr M Lopez-Diaz Mrs S Field Mrs L Smith (retired 15 May 2025) Mr K Atwal Mrs H Kahlon Miss R De Friend Mr S Lodhi (retired 4 January 2025) Mrs J Pearce (retired 12 December 2024) Mrs J Lester Mr J Cowen Mrs V Schaefer, Headteacher (appointed 1 September 2024) Ms J Salmon
Company registered number	07628943
Company name	West Hatch High School Academy Trust
Registered office	High road Chigwell Essex IG7 5BT
Company secretary	Louise Chittock
Senior Management Team	Mrs V Schaefer, Headteacher Mr A Sinfield, Deputy Headteacher Mrs N Steadman, Deputy Headteacher Mr D Pearson, Assistant Headteacher Mr R Tester, Assistant Headteacher Mr L Taylor, Associate Assistant Head Mr C Sturdy, Associate Assistant Head Mrs A Sharma, Safeguarding Lead Mrs V Hunt, SENCo Mr J Howell, Associate Assistant Head Mr C F Hansen, Finance & Operations Director

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Independent auditors	BKL Audit LLP Chartered Accountants Statutory Auditor 35 Ballards Lane London N3 1XW
Bankers	The Royal Bank of Scotland 747 Attercliffe Road Sheffield United Kingdom S9 3RF
Solicitors	ELS Seax House Victoria Road South Chelmsford CM1 1QH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements and auditor's report of the charitable company for the period 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a Trustees' report, and a Directors' report under company law.

The trust operates an Academy in Chigwell for pupils aged 11 to 18, admitted according to the published Admissions Criteria. The Trust currently has a capacity of 249 in each year's 7-11, 348 in sixth form and a roll of 1560 (1235 in years 7-11 and 325 in the Sixth Form) in the school census in October 2024.

Structure, governance and management

a. Constitution

The Academy is a charitable company limited by guarantee and an exempt charity.

The charitable company's Memorandum of Association is the primary governing document of the Academy.

The Trustees of West Hatch High School Academy Trust are also the directors of the charitable company for the purposes of company law, and are Governors who collectively form the Governing Body or Board.

The charitable company is known as West Hatch High School Academy Trust.

Details of the Trustees who served during the year, and to the date these accounts are approved are included in the Reference and Administrative details on page 1.

b. Members' liability

Each Member of the Charitable Company undertakes to contribute to the assets of the Charitable Company in the event of it being wound up while they are a Member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a Member.

c. Trustees' indemnities

Subject to the provisions of the Companies Act, every trustee or other officer of the Academy shall be indemnified out of the assets of the Academy against any liability incurred by them in that capacity in defending any proceedings, whether civil or criminal, in which judgement is given in favour or in which they are acquitted or in connection with any application in which relief is granted to them by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Academy.

d. Method of recruitment and appointment or election of Trustees

The management of the Academy is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and funding agreement as follows:

- The Headteacher
- At least two parent Trustees
- A maximum of 8 member appointed Trustees
- A maximum of 3 co-opted Trustees
- Any trustees appointed by the Secretary of State for Education

The term of office for any Trustee is 4 years. The Headteacher's term of office runs parallel with their term of appointment. Subject to remaining eligible to be a particular type of Trustee, any Trustee may be reappointed or re-elected.

e. Policies adopted for the induction and training of Trustees

The training and induction provided for new Trustees will depend on their individual experience and expertise. Where necessary an induction will provide training on charity and educational, legal and financial matters. All new Trustees are given a tour of the Academy and the chance to meet with staff and students. All Trustees are provided with copies of policies, procedures, minutes, budgets, plans and other documents that they will need to understand their role as Trustees and Directors of the Academy.

Structure, governance and management (continued)

f. Organisational structure

The Academy has established a management structure to enable its efficient running. The structure consists of two levels: the Trustees and the executives who are the Senior Leadership Team.

The governing body has considered its role thoughtfully and decided that the role of the Trustees is to approve the strategic direction and objectives of the Academy and monitor its progress towards these objectives.

The governing body has approved a scheme of delegation which sets out a statement on the system of internal control, responsibilities, standing orders, a scheme of delegation and terms of reference. The Headteacher is directly responsible for the day-to-day running of the Academy and is assisted by a Senior Leadership Team.

Trustees are responsible for setting general policy, adopting an annual plan and budget, monitoring the Academy by use of budgets and making major decisions about the direction of the Academy, including capital expenditure and senior staff appointments.

The Headteacher assumes the accounting officer role.

g. Arrangements for setting pay and remuneration of key management personnel

The Academy Staff Pay Policy sets out the framework for making decisions on staff pay.

Staff pay is affected by legislation and national and local pay agreements, which give governing bodies' significant flexibility to determine pay levels to meet local circumstances. The policy complies with the School Teachers Pay and Conditions Document (STPCD) and the accompanying statutory guidance and with the national and local pay agreements for support staff, and these documents will take priority in any disputes. The policy is reviewed annually, in consultation with staff and unions.

The objective of the policy is to:

- Ensure that pay and staffing arrangements enable the current and future delivery of the curriculum and school improvement plans
- Support the recruitment and retention of high-quality staff
- Recognise and reward staff for their contribution and improvement
- Ensure that pay decisions are made in a fair and transparent way
- Ensure that available monies are allocated appropriately

The governing body has established the following committees which have fully delegated powers to make decisions on pay, and (except in relation to Headteacher's pay) will be advised by the Headteacher as appropriate;

- Staffing and Salaries Committee
- Pay Appeals Committee

h. Engagement with employees (including disabled persons)

Employees are consulted through regular staff meetings and have been kept informed on specific matters directly by the Senior Leadership Team. The Academy carries out exit interviews for all staff leaving the organisation and has adopted a procedure of obtaining feedback to pass to senior management and governors. The Academy has a "Staff Voice" committee to which a varied selection of staff member's information, suggestions and concerns from all staff members and express these to Senior Leadership and the Trustees.

The Academy Trust has implemented detailed policies in relation to various personnel matters which are agreed by the Staffing and Salaries Committee.

The Academy has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

Structure, governance and management (continued)

h. Engagement with employees (including disabled persons)
In accordance with the Academy's equal opportunities policy, the Academy has long-established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the Academy's offices.

i. Engagement with suppliers, customers and others in a business relationship with the Academy

This is combined with the reporting on the achievement of our objectives.

Objectives and activities

a. Objects and aims

The principal object and activity of the Academy is the operation of West Hatch High School Academy Trust to provide a broad and balanced education for pupils of all abilities in the surrounding area. The Trustees have referred to the guidance issued by the Charity Commission in respect of public benefit when reviewing the aims and objectives of the Academy.

In accordance with the articles of association, the Academy has adopted a "Scheme of Government" approved by the Secretary of State for Education.

The Scheme of Government specifies, amongst other things, that the Trust will be at the heart of their community promoting community cohesion and sharing facilities; the basis for admitting students to the Trust, that the curriculum should be broad and balanced; there will be an emphasis on the needs of individual pupils including pupils with SEND.

b. Objectives, strategies and activities

The principal object and activity of the Academy is to provide a well-rounded education by maintaining and developing a school offering a broad and balanced curriculum for students between ages 11and 18.

West Hatch has worked towards these aims and are summarised as follows:-

- To maintain, manage and develop the Academy.
- To provide educational facilities, a high standard of teaching and learning and a diverse range of extracurricular opportunities that will provide students with the skills, knowledge and understanding to thrive.
- To provide an ambitious broad and balanced curriculum.
- To continue to raise the standard of educational achievement of all students.
- To ensure that every student receives the same high-quality education and pastoral care.
- To provide value for money for the funds expended.
- To comply with all statutory requirements.
- To conduct the Academy's business in accordance with the highest standards of integrity, probity and openness.

Public benefit
In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

As an Academy we make the best use of our skills, expertise and experience with regards to the community. Some examples of this are:

- Raising money for local, national and international charities.
- 6th form 'Hatch Extra' volunteering programme
- Sports Leader programmes that provide sporting activities to local Primary Schools.
- Science support of local Primary Schools
- Opening our premises for hire to local sporting clubs and associations.
- Raising and distributing food donations for local charities
- Organising well-being events and community fetes.
- Performing Arts shows performed to local care homes and primary schools
- Presence at Rotary Club Chigwell Fayre

Strategic report

Achievements and performance

The Academy has continued its mission to ensure that students achieved their full potential in public examinations, encouraged a wide range of extra-curricular opportunities, employed, developed and retained high quality staff and supported its students in gaining suitable progression opportunities once they have left the school.

Our key foci for Academic year 2024/2025 were as follows:

Pedagogy and Practice:

- Securing subject knowledge and checking for understanding.
- Using assessment to react and adapt in the classroom using Dynamic Progress Reporting (DPR)
- Instructional coaching
- Early career support
- Supporting Middle leaders to be effective in improving the practice of others via monitoring, evaluating and impacting upon pedagogical practice
- Supporting middle leaders to be effective leaders to help them establish successful teams.
- Supporting 1 colleague to pursue an NPQ qualification.

Curriculum Development:

- Adapting curriculums to address gaps in knowledge including assessment information to inform curriculum planning in preparation for year-end exams
- Reviewing and developing rich curriculum plans that engage students and teach them the knowledge and skills necessary to be successful in the future
- Language and communication development (including support for weak readers and SEND)
- Opportunities and experiences beyond the curriculum (extra-curricular, Aspirations Day, House competitions, Malawi World Challenge)
- Opportunities to celebrate effort and achievement.

Targeting Underperformance:

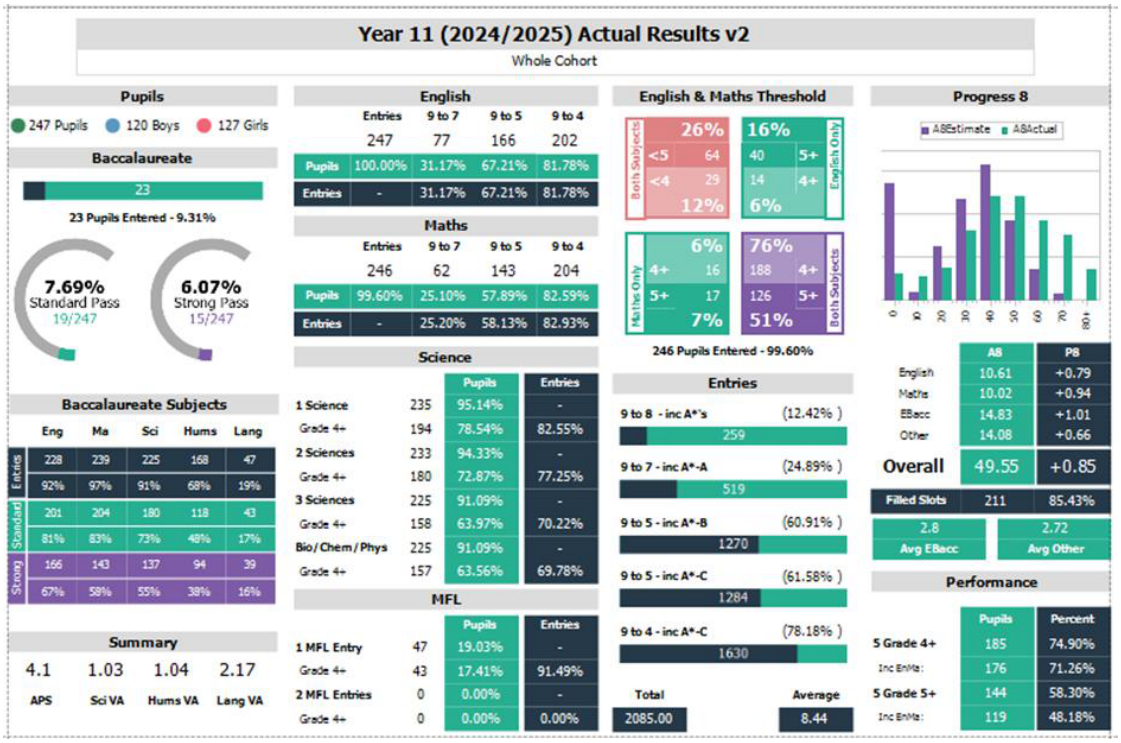
- Addressing disadvantaged & SEND inequalities
- Tracking underperformance effectively at all levels and planning to impact positively
- Supporting student achievement at KS3, 4 and 5
- Moderation activities to secure subject knowledge and continuity across departments
- Tutor programmes
- Mentoring programmes
- Attendance and behaviour focus (awarded FFT gold standard for attendance in the Spring and summer terms)

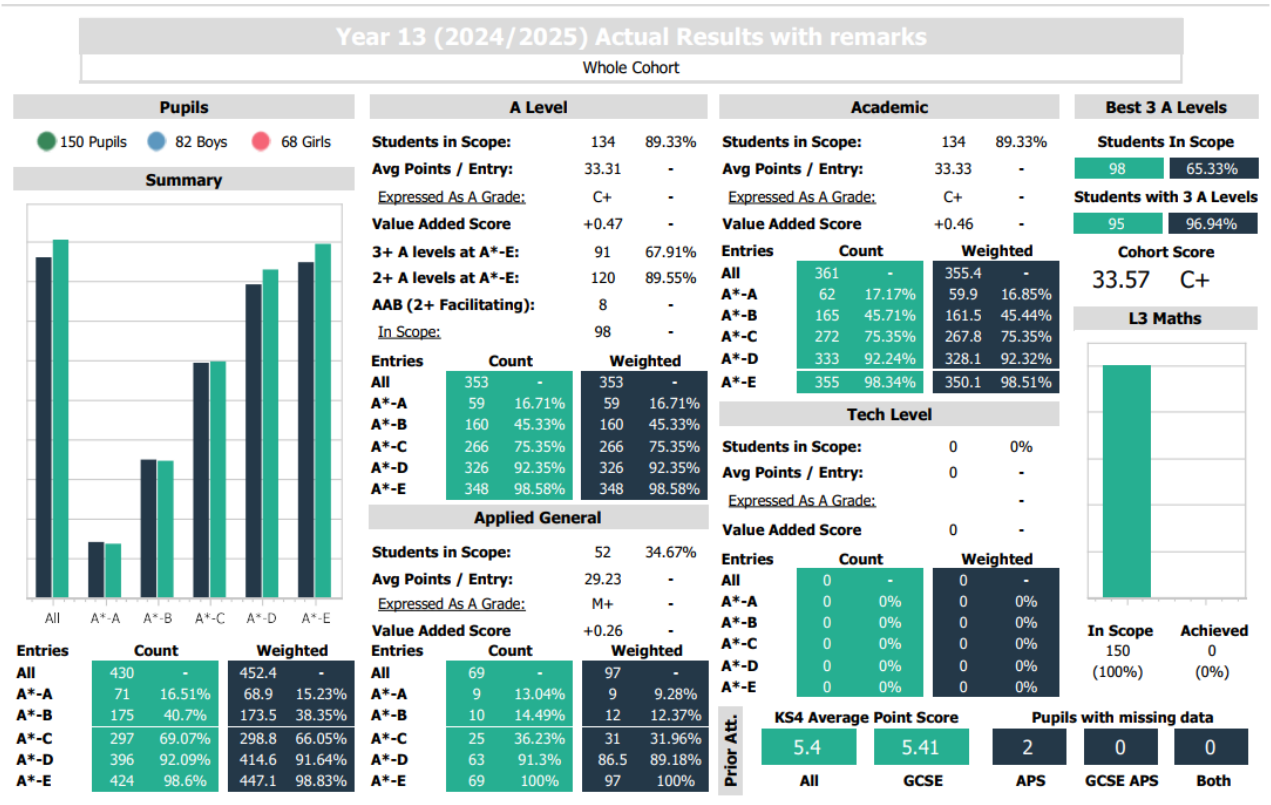
Building positive attitudes, behaviours and relationships:

- Supporting students to develop strong, well-balanced relationships with others and the world around them based on a strong PHSE/RSE curriculum
- Ensuring students attend school lessons regularly and arrive on time to school and lessons
- Challenging behaviour that impacts upon the wellbeing and or education of others in school
- Developing positive attitudes in learners, building resilience and a thirst for learning which enables them to be successful.
- Successful in gaining Anti-Bullying Silver Plus Mark in Feb 2025
- Successful in gaining Silver Equalities award in May 2025

Achievements and performance (continued)

KS4 and KS5 Outcomes





Achievements and performance (continued)

Our Key focusses for Academic Year 2024-5 were as follows:

Modelling 'Behaviour for Learning' techniques:

"Getting the conditions and climate right for learning"

- Embedding key techniques to ensure positive behaviour within lessons
- Ensuring teachers explicitly communicate the means of participation for students to access learning
- Providing students with the opportunity to engage in their work and have significant practice within lessons to embed learning
- Explicitly teach the behaviour curriculum to students
- Eradicate low level disruption
- Ensure classrooms are a safe haven for learning
- Support students in behaving well by modelling positive behaviour.

Curriculum Design and Review:

"To empower students by making their curriculum transparent, timely, focused and success based"

- Embed the DPR system for all stakeholders
- Develop adaptive teaching techniques
- Develop memory objectives to support students with the key knowledge they need to know
- Link homework and resources explicitly to DPR Key objectives
- Empowering students through a curriculum that is transparent can help motivate and enable parents to be a greater part of their learning and outcomes.
- Curriculum designed to give SEND and PP students the knowledge and cultural capital to succeed
- Assessment used effectively
- Meaningful reporting to parents

Pedagogical Practice:

"Supporting behaviour for learning and curriculum knowledge through our teaching"

- Build in time for teachers to explicitly teach the behaviour curriculum
- Use the West Hatch lesson structure to embed DPR
- Focus for the year 'Checking for Understanding' - teachers check pupils understanding systematically; identify misconceptions accurately and provide clear direct feedback – influencing outcomes.
- Empower and motivate learners
- Quality of learning raised at WH
- Live reporting of classroom outcomes for students and parents via DPR
- Whole school and department training, Instructional Coaching

Achievements and performance (continued)

Review of activities

<table>
<tr><th>Indicator</th><th>Target</th><th>Outcome</th><th>Comment</th></tr>
<tr><td>Substantially meet the Academy targets for progress 8 and attainment at grade 5+ in English and Maths and ensure significant progress at A Level.</td><td>Progress 8

Achieve a positive score with the Yr11 Cohort 5+ English and Maths
Percentage 5+ incl English and Maths 55%

A Level: Alps 3 (red)</td><td>
<table>
<tr><th></th><th>2025 Results</th><th>2024 Results</th><th>2023 Results</th></tr>
<tr><td>Progress 8</td><td>+0.85</td><td>+0.24</td><td>0.07</td></tr>
<tr><td>Attainment 8</td><td>49.51</td><td>49.92</td><td>47.01</td></tr>
<tr><td>Progress 8 lower prior attainment</td><td>+0.22</td><td>+0.06</td><td>-0.17</td></tr>
<tr><td>Progress 8 middle prior attainment</td><td>+1.02</td><td>+0.34</td><td>0.09</td></tr>
<tr><td>Progress 8 high prior attainment</td><td>+1.41</td><td>+0.14</td><td>0.31</td></tr>
<tr><td>4+ English and Maths</td><td>76%</td><td>76%</td><td>71%</td></tr>
<tr><td>5+ English and Maths</td><td>51%</td><td>59%</td><td>47%</td></tr>
<tr><td>SEN with EHCP</td><td>-0.06</td><td>-0.55</td><td>-1.06</td></tr>
<tr><td>SEN Support</td><td>+0.02</td><td>-0.26</td><td>-0.68</td></tr>
<tr><td>ALPS Score</td><td>2</td><td>4</td><td>4</td></tr>
</table>
Alps 3 achieved at A Level.
</td><td>Very pleasing performance</td></tr>
<tr><td>Improve whole Academy attendance</td><td>95% attendance</td><td>
<table>
<tr><td rowspan="4">Overall absence rate</td><td>WHHS</td><td>7.3%</td><td>7.0%</td><td>7.1%</td></tr>
<tr><td>Essex</td><td>8.9%</td><td>8.6%</td><td>8.6%</td></tr>
<tr><td>Redbridge</td><td>6.9%</td><td>6.6%</td><td>6.5%</td></tr>
<tr><td>England</td><td>8.6%</td><td>8.3%</td><td>8.3%</td></tr>
</table>
</td><td>Still a couple of % of 5% target – new attendance policy bought in 2025-6</td></tr>
</table>

a. Key performance indicators

a) **Financial**

The Trustees receive information on a timely basis as well as through regular committee, Link Governors and individual meetings to enable them to monitor the performance of the Trust compared to aims, strategies and financial budgets. The Trustees are confident that staffing levels are closely monitored and controlled to agree staffing structures which are approved by the Board.

The Finance and Premises Committee monitors cash flows and financial performance and forecasts against the approved budget to ensure the budget is challenged, set and managed appropriately.

A separate Audit and Risk Committee meets to review the Trust's financial, governance, risk management and internal control systems.

The overall strategy is determined by the Board of Trustees and its relevant committees. The school's Senior Leadership Team leads the research to develop the strategy and ensure its implementation. This is delivered in context of overall financial rigour, which is closely monitored by the Finance and Premises Committee.

Key performance indicators (continued)

Financial (continued)

The following KPI's were set out in 22/23 and monitored by the Trustees.

- Staff pay (including on costs & Agency) as % of Total revenue 80% (2024 80%)
- Staff pay (including on costs & Agency) as % GAG Income 92% (2024: 96%)
- Staff pay (including on costs & Agency) as % of ESFA total revenue income 85% (2024: 87%)
- Average annual teacher cost per FTE (including on costs) £71k (2024: £66k)
- DfE revenue income per student £7k (2024: £6k)
- Surplus excluding fixed asset fund and excluding change in value of LGPS pension liability £332k (2024: £115k).

b. Going concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Academy has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

Trustees continue to closely monitor finance, particularly in light of increasing costs. Trustees have determined that there is no material uncertainty that casts doubt on the Academy's ability to continue as a going concern.

The Academy has developed a 3-year budget forecast that considers:

- The impact of any under-funded pupil numbers
- Forecast scenarios to include various assumptions related to GAG rates per student together with varying increases in affordable levels of staffing
- Assumptions on possible percentage increases for Support and Teaching staff pay in the absence of national agreements being finalised
- Planned staffing levels to take account of the increases in new students with Educational Health Care Plans (EHCP's) and their associated funding
- Catering performance, especially with regard to pricing, affordability, healthy eating and increased food and catering supplies cost
- Increased cleaning costs
- Additional staffing costs and possible savings from cover teacher costs
- Additional income and costs related to the expansion, maintenance and repair of the premises/site
- Increased energy costs.

Promoting the success of the company

The Senior Leadership Team and the Trustees of the West Hatch High School Academy Trust act in good faith, and strive for the success of the charity to achieve its purpose, and in doing so have regard to (but not limited to):-

a) The interests of the Academy's employees
b) The interests of the Academy's students
c) The impact of the Academy's operations on the community and the environment
d) The need to act fairly
e) The desirability of the Academy's maintaining a good reputation for high standards of education and pastoral care
f) The consequences of any decision in the long term
g) The need to ensure good business relationships are held with all stakeholders

Key performance indicators (continued)

Financial review

During the period, Education and Skills Funding Agency/Local Authority grants totalled £10,767k. Other income included within restricted funds totalled £708k. Restricted fund expenditure totalled £11,083k. The main source of unrestricted income is income from trading activities, totalling to £111k.

Most of the Academy's income is obtained from the Education and Skills Funding Agency (ESFA) in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the ESFA during the 12 month period ended 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

Reserves policy

The definition of reserves in the Charities Statement of Recommended Practice, "Accounting for Reporting by Charities" (SORP 2015) is 'that part of a charity's income funds that is freely available for its general purposes'.

This definition of reserves therefore normally excludes:

- permanent endowment funds
- expendable endowment funds
- restricted income funds
- any part of unrestricted funds not readily available for spending, specifically income funds which could only be realised by disposing of fixed assets held for charitable use

Reserves are therefore the resources the Academy has or can make available to spend for any or all of the Academy's purposes once it has met its commitments and covered its other planned expenditure. More specifically 'reserves' are income which becomes available to the Academy and is to be spent at the Trustees' discretion in furtherance of any of the Academy's objects (sometimes referred to as 'general purpose' income) but which is not yet spent, committed or designated (ie is 'free').

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a high level which is at least equivalent to one to two months' worth of normal operational costs (although our stated objective is to maintain reserves at two months' worth of normal operational cost). Governors review every half term the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations. Our review has also considered the need to safeguard against any adverse financial implications caused by external events outside of the Academy's control. The level of reserves held takes into account the nature of income and expenditure streams, the need to match them with commitments, including future capital projects, and the nature of reserves. The Trustees will keep this level of reserves under review at each Board meeting and aim to build and maintain the reserves level by entering into cost effective agreements whilst in keeping with the principal object of the Academy.

Total reserves at the end of the period amounted to £20,692k. This balance includes unrestricted funds (free reserves) of £582k, which are considered appropriate for the Academy Trust, and restricted funds of £1,312k.

Within the reserves policy users should note that the pension surplus this year is £1,860k (2024: £233k surplus) relating to the Local Government Pension Scheme (LGPS) has not been reflected in the financial statements of the trust as it does not create an immediately realisable asset that can be released straight away and used by the trust.

Users should also note that a surplus or deficit position of the pension scheme would generally result in a cash flow effect for the Trust in the form of an increase or decrease in employers' pension contributions over a period of years. The Trust thus takes this fact into account when reviewing current business plans and budgets, ascertaining how the pension costs might affect budgets in the future. On the basis that increased pension contributions should generally be met from the Trust's budgeted annual income, whilst the deficit might not be eliminated, there should be no actual cash flow deficit on the fund or direct impact on the unrestricted reserves of the Trust due to the recognition of the deficit.

a. Investment policy

Investment policies are determined by the Trust Board. This ensures the level of funds the Trust holds can cover any immediate expenditure, without exposing the Trust to additional risk. Should any potential investment opportunity arise this would be escalated to the Trust Board for consideration.

As at 31 August 2025, no investments were held.

b. Principal risks and uncertainties

The Companies Act 2006 s417(3b) requires disclosure of the principal risks and uncertainties facing a company. The Trust is exposed to a number of financial risks including credit, cash flow and liquidity risks. Given the Trust's exposure to financial instruments being limited, the exposure principally relates to bank balances, cash and trade creditors, with limited trade (and other) debtors. The Trust's system of internal controls ensures risk is minimal in these areas.

A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate the risks the Trust faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The Trustees have assessed the major risks to which the Trust is exposed, in particular those relating to the specific teaching, provision of facilities and other operational areas of the Trust, and its finances. The Trustees have implemented a number of systems to assess risks that the Academy faces, especially in the operational areas (e.g. in relation to teaching, health and safety, bullying and school trips) and in relation to the control of finance. They have introduced systems, including operational procedures (e.g. vetting of new staff and visitors, supervision of school grounds) and internal financial controls (see below) in order to minimise risk. Where significant financial risk still remains they have ensured they have adequate insurance cover.

The Trust has an effective system of internal financial controls and this is explained in more detail in the Governance Statement.

It should also be noted that procedures are in place to ensure compliance with the health and safety regulations, pertaining to both staff and pupils.

The Trustees also are fully aware of their responsibilities to ensure that the Trust's estate is safe, well maintained and compliant with the relevant regulations.

Please refer to the Reserves Policy above for a description of the defined benefit pension scheme, in which there was no defined pension scheme deficit as at 31 August 2025, rather a contingent asset of £1,860k. Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of Academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013 and on 21 July 2022, the Department for Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK.

Fundraising

The Trust engages in fundraising activities throughout the academic year, both for specific projects and to augment the annual education budget

Due consideration is given at all times to ensuring that no fundraising practices are unreasonably intrusive or apply undue pressure especially with regard to vulnerable persons.

Plans for future periods

The Academy will continue with its mission to ensure that students achieve their full potential in public examinations, encouraged by a wide range of extracurricular opportunities; and to employ, develop and retain high quality staff and support students in gaining suitable progression opportunities once they have left the Academy. Our school development plans will be designed with this in mind.

There are plans for a dedicated Skills Centre for which a grant of £190k has been received towards the total cost. The Academy is also scoping options for the necessary expansion of the Sixth Form building.

Funds held as custodian on behalf of others

At the financial year end the Academy held funds amounting to £nil (2024: £2,576) as agent for the Department for Education (DfE) in the distribution of the 16-19 bursary grants to pupils.

Auditor

Insofar as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on 10 December 2025 and signed on its behalf by:

Adrian Harris

Adrian Harris
Chair of Governors

GOVERNANCE STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

Scope of responsibility

As Trustees, we acknowledge we have overall responsibility for ensuring that West Hatch High School Academy Trust has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives and can provide only reasonable and not absolute assurance against material misstatement or loss.

As Trustees, we have reviewed and taken account of the guidance in Department of Education's Governance Handbook and competency framework for governance.

The Board of Trustees has delegated the day-to-day responsibility to the Headteacher as Accounting Officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between West Hatch High School Academy Trust and the Secretary of State for Education. They are also responsible for reporting to the Board of Trustees any material weaknesses or breakdowns in internal control governance.

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities.

Attendance during the year at meetings of the Board of Trustees was as follows:

Governor	Meetings attended out of a possible 3 unless otherwise stated
Mr A Harris	3
Mr S Phillips	3
Ms R de Friend	3
Mr J van Wijngaarden	2
Mr J Cowen	3
Ms N Lycett	2
Mrs V Schaefer	3
Mr M Lopez-Dias	0
Mr K Atwal	2
Mrs J Lester	3
Mrs S Field	3
Mr D Solomons	0 – term lapsed 31.7.25
Mrs L Smith	2 – term lapsed 15.5.25
Mrs H Kahlon	0
Mrs J Salmon	2
Mr S Lodhi	0 – term lapsed 4.1.25
Mrs J Pearce	0 – term lapsed 12.12.24

The Finance and Premises Committee is a sub-committee of the main Board of Trustees. Its purpose is to maintain a strict composure of the budget and to ensure that a strategic plan is set to reduce any deficit occurring.

The committee normally meets half termly. Attendance during the year at meetings was as follows:

Governor	Meetings attended out of a possible 6
Mr A Harris	6
Mr S Phillips	5
Ms R de Friend	6
Mr J van Wijngaarden	6
Mr J Cowen	4
Mrs V Schaefer	6

Governance (continued)

The Audit and Risk Committee is also a sub-committee of the main Board of Trustees. Its purpose is to maintain a strict composure of the potential risks and place procedures and measures to minimise risk.

The committee normally meets half termly. Attendance during the year at meetings was as follows:

Governor	Meetings attended out of a possible 6
Mr A Harris	6
Mr S Phillips	5
Ms R de Friend	6
Mr J van Wijngaarden	6
Mr J Cowen	4
Mrs V Schaefer	6

The Governing Body Strategic Board purpose is to look at the Trust strategic measures and discuss implementations to which will improve the performance and future of the Trust. Attendance is not required by all Trustees at this meeting.

Attendance during the year at meetings was as follows:

Governor	Meetings attended out of a possible 3
Mr A Harris	3
Mr S Phillips	0
Ms R de Friend	3
Mr J van Wijngaarden	1
Mr J Cowen	2
Ms N Lycett	1
Mrs V Schaefer	3
Mr M Lopez-Dias	0
Mr K Atwal	2
Mrs J Lester	3
Mrs S Field	2
Mr D Solomons	0 – term lapsed 31.7.25
Mrs L Smith	0 – term lapsed 15.5.25
Mrs H Kahlon	1
Mrs J Salmon	2
Mr S Lodhi	1 – term lapsed 4.1.25
Mrs J Pearce	0 – term lapsed 12.12.24

Review of value for money

As Accounting Officer, the Headteacher has responsibility for ensuring that the Academy Trust delivers good value in the use of public resources. The Accounting Officer understands that value for money refers to the educational and wider societal outcomes, as well as estates safety and management, achieved in return for the taxpayer resources received.

The Accounting Officer considers how the Academy Trust's use of its resources has provided good value for money during each academic year, and reports to the Board of Trustees where value for money can be improved, including the use of benchmarking data or by using a framework where appropriate. The accounting officer for the Academy Trust has delivered improved value for money during the year.

GOVERNANCE STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all 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 on-going process designed to identify and prioritise the risks to the achievement of Academy Trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in West Hatch High School Academy Trust for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

Capacity to handle risk

The Board of Trustees has reviewed the key risks to which the Academy Trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Board of Trustees is of the view that there is a formal on-going process for identifying, evaluating and managing the Academy Trust's significant risks that has been in place for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Board of Trustees.

The risk and control framework

The Academy Trust's system of internal financial control is based on a framework of regular management information and administrative procedures including the segregation of duties and a system of delegation and accountability. In particular, it includes:

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Board of Trustees
- regular reviews by the Finance and Premises Committee of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- setting targets to measure financial and other performance
- clearly defined purchasing (asset purchase or capital investment) guidelines
- identification and management of risks

The Board of Trustees has considered the need for a specific internal audit function and has decided not to appoint an auditor for this purpose. However, the Trustees have arranged for an independent programme of internal scrutiny reviews.

On a quarterly basis, the reviewer reports to the Board of Trustees through the Audit and Risk Committee on the operation of the systems of control and on the discharge of the Board of Trustees' financial responsibilities. On an annual basis the reviewer prepares a summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

The program of internal scrutiny for 24-25 is established via the Audit and Risk Committee. The Academy Risk Register forms the basis for termly scrutiny approach. In particular, the internal scrutiny reviews carried out in the current period included external review topics for 2024-25.

On a periodic termly basis, the external reviewer reports to the Board of Trustees, through the Audit and Risk Committee on the operation of the systems of control and on the discharge of the Board of Trustees' financial responsibilities and prepares an annual summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress. No material control issues were identified as a result of the work undertaken.

Review of effectiveness

As Accounting Officer, the Headteacher, has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work by external reviewers of the risk register
- the financial management and governance self-assessment process
- the work of the executive managers within the Academy who have responsibility for the development and maintenance of the internal control framework
- the work of the external auditors

GOVERNANCE STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Review of effectiveness (continued)

The Accounting Officer has been advised of the implications of the result of their review of the system of internal control by the Audit and Risk Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Conclusion

Based on the advice of the Audit and Risk Committee and the Accounting Officer, the Board of Trustees is of the opinion that the Academy Trust has an adequate and effective framework for governance, risk management and control.

Approved by order of the members of the Board of Trustees on 10 December 2025 and signed on the its behalf by:

Adrian Harris

Adrian Harris
Chair of Governors

schaefer.v

Victoria Schaefer
Accounting Officer

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

As accounting officer of West Hatch High School Academy Trust, I confirm that I have had due regard to the framework of authorities governing regularity, propriety and compliance, including the trust's funding agreement with DfE, and the requirements of the Academy Trust Handbook, including responsibilities for estates safety and management. I have also considered my responsibility to notify the academy trust board of trustees and DfE of material irregularity, impropriety and non-compliance with terms and conditions of all funding, including for estates safety and management.

I confirm that I, and the board of trustees are able to identify any material irregular or improper use of all funds by the academy trust, or material non-compliance with the framework of authorities.

I confirm that no instances of material irregularity, impropriety or non-compliance have been discovered to date. If any instances are identified after the date of this statement, these will be notified to board of trustees and DfE.

schaefer.v

Victoria Schaefer
Accounting Officer
Date: 10 December 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the Academies Accounts Direction published by the Department for Education, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls, which conform with the requirements both of propriety and of good financial management. They are also responsible for ensuring grants received from ESFA/DfE have been applied for the purposes intended.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees on 10 December 2025 and signed on its behalf by:

Adrian Harris

Adrian Harris
Chair of Governors

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF WEST HATCH HIGH SCHOOL ACADEMY TRUST

Opinion

We have audited the financial statements of West Hatch High School Academy Trust (the 'academy') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

In our opinion the financial statements:

- give a true and fair view of the state of the Academy's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure 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, the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Academy in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Trustees' 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 Academy'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 Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF WEST HATCH HIGH SCHOOL ACADEMY TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Academy and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the Academy for the purposes of company law) 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 Trustees 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 Trustees are responsible for assessing the Academy'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 Trustees either intend to liquidate the Academy or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF WEST HATCH HIGH SCHOOL ACADEMY TRUST (CONTINUED)

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the industry and its control environment, and reviewed the academy's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the academy's operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.
- We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF WEST HATCH HIGH SCHOOL ACADEMY TRUST (CONTINUED)

Use of our report

This report is made solely to the Academy's members, as a body, 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 Academy's members those matters we are required to state to them in an Auditors' 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 Academy and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Carly Pinkus

Carly Pinkus (Senior Statutory Auditor)

for and on behalf of

BKL Audit LLP

Chartered Accountants
Statutory Auditor

35 Ballards Lane
London
N3 1XW

Date: 12/12/2025

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO WEST HATCH HIGH SCHOOL ACADEMY TRUST AND THE SECRETARY OF STATE FOR EDUCATION

In accordance with the terms of our engagement letter dated 26 June 2023 and further to the requirements of the Department for Education (DfE) as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts 2024 to 2025, 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 West Hatch High School Academy Trust during the year 1 September 2024 to 31 August 2025 have not been applied to the purposes identified by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to West Hatch High School Academy Trust 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 West Hatch High School Academy Trust and the Secretary of State for Education 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 West Hatch High School Academy Trust and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of West Hatch High School Academy Trust's accounting officer and the reporting accountant

The accounting officer is responsible, under the requirements of West Hatch High School Academy Trust's funding agreement with the Secretary of State for Education dated 1 June 2011 and the Academy Trust Handbook, extant from 1 September 2024, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament and 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 Academy Trusts 2024 to 2025. 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 year 1 September 2024 to 31 August 2025 have not been applied to 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 Accountant of Academy Trusts issued by DfE. We performed a limited assurance engagement as defined 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 Academy's income and expenditure.

The work undertaken to draw to our conclusion includes:

- review of management reporting documents;
- review of Trustees/Governors meeting minutes;
- consideration of whether any personal benefit has been derived from the Academy Trust’s transactions by staff or related parties;
- consideration of the Academies Trust Handbook regularity requirements and related documents; and
- review of internal controls.

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO WEST HATCH HIGH SCHOOL ACADEMY TRUST AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)

Conclusion

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

BKL AUDIT LLP

Reporting Accountant

BKL Audit LLP

Chartered Accountants
Statutory Auditor

35 Ballards Lane
London
N3 1XW

Date: 12/12/2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Restricted fixed asset funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Income from:						
Donations and capital grants	3	**1**	**-**	**31**	**32**	30
Other trading activities	5	**111**	**708**	**-**	**819**	855
Investments	6	**41**	**22**	**-**	**63**	50
Charitable activities	4	**-**	**10,767**	**-**	**10,767**	9,667
Total income		**153**	**11,497**	**31**	**11,681**	10,602
Expenditure on:						
Charitable activities	8	**14**	**11,083**	**333**	**11,430**	10,573
Total expenditure		**14**	**11,083**	**333**	**11,430**	10,573
Net income/(expenditure)		**139**	**414**	**(302)**	**251**	29
Transfers between funds	17	**-**	**(125)**	**125**	**-**	-
Net movement in funds before other recognised gains/(losses)		**139**	**289**	**(177)**	**251**	29
Other recognised gains/(losses):						
Actuarial losses on defined benefit pension schemes	24	**-**	**(104)**	**-**	**(104)**	(55)
Net movement in funds		**139**	**185**	**(177)**	**147**	(26)
Reconciliation of funds:						
Total funds brought forward		**443**	**1,127**	**18,975**	**20,545**	20,571
Net movement in funds		**139**	**185**	**(177)**	**147**	(26)
Total funds carried forward		**582**	**1,312**	**18,798**	**20,692**	20,545

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 54 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note		2025 £000		2024 £000
Fixed assets					
Tangible assets	14		**18,798**		18,975
			18,798		18,975
Current assets					
Debtors	15	**510**		177	
Cash at bank and in hand		**2,264**		1,932	
		2,774		2,109	
Current liabilities					
Creditors: amounts falling due within one year	16	**(880)**		(539)	
Net current assets			**1,894**		1,570
Total assets less current liabilities			**20,692**		20,545
Net assets excluding pension liability			**20,692**		20,545
Defined benefit pension scheme liability	24		**-**		-
Total net assets			**20,692**		20,545
Funds of the Academy					
Restricted funds:					
Fixed asset funds	17	**18,798**		18,975	
Restricted income funds	17	**1,312**		1,127	
Pension reserve		**-**		-	
Total restricted funds	17		**20,110**		20,102
Unrestricted income funds	17		**582**		443
Total funds			**20,692**		20,545

The financial statements on pages 26 to 54 were approved by the Trustees, and authorised for issue on 10 December 2025 and are signed on their behalf, by:

Adrian Harris

Adrian Harris
Chair of Governors

The notes on pages 29 to 54 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £000	2024 £000
Cash flows from operating activities			
Net cash provided by operating activities	19	**416**	143
Cash flows from investing activities	20	**(84)**	(117)
Change in cash and cash equivalents in the year		**332**	26
Cash and cash equivalents at the beginning of the year		**1,932**	1,906
Cash and cash equivalents at the end of the year	21, 22	**2,264**	1,932

The notes on pages 29 to 54 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgments and key sources of estimation uncertainty, is set out below.

1.1 Basis of preparation of financial statements

The financial statements of the Academy, which is a public benefit entity under FRS 102, have been prepared under the historic cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Academies Accounts Direction 2024 to 2025 issued by DfE, the Charities Act 2011 and the Companies Act 2006.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Academy to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Academy has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Academy's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All incoming resources are recognised when the Academy has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

- **Grants**

  Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

  General Annual Grant is recognised in full in the Statement of Financial Activities in the year for which it is receivable and any abatement in respect of the year is deducted from income and recognised as a liability.

  Capital grants are recognised in full when there is an unconditional entitlement to the grant. Unspent amounts of capital grants are reflected in the Balance Sheet in the restricted fixed asset fund. Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are expended.

- **Donations**

  Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

- **Other income**

  Other income, including the hire of facilities, is recognised in the year it is receivable and to the extent the Academy has provided the goods or services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

- **Charitable activities**
  These are costs incurred on the Academy's educational operations, including support costs and costs relating to the governance of the Academy apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Academy; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets

Assets costing £5,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on all tangible fixed assets other than freehold land and assets under construction, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Depreciation is provided on the following bases:

Freehold property- buildings	- 50 years
Freehold property- land	- Not depreciated
Furniture and fixtures	- 5 years
Plant and machinery	- 10 years
Computer equipment	- 4 years

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

1. Accounting policies (continued)

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Academy anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The Academy only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 15. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 16. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.11 Pensions

Retirement benefits to employees of the Academy are provided by the Teachers' Pension Scheme ("TPS") and the Local Government Pension Scheme ("LGPS"). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Academy in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

The LGPS is a funded multi-employer scheme and the assets are held separately from those of the Academy in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each Balance Sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

1.12 Fund accounting

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the Academy at the discretion of the Trustees.

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the funders where the asset acquired or created is held for a specific purpose.

Restricted general funds comprise all other restricted funds received with restrictions imposed by the funder/donor and include grants from the Department for Education Group.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Academy makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 24, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 August 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

3. Income from donations and capital grants

	Unrestricted funds 2025 £000	**Restricted fixed asset funds 2025 £000**	**Total funds 2025 £000**
Donations	1	-	**1**
Capital grants	-	31	**31**
	1	31	**32**

	Unrestricted funds 2024 £000	Restricted fixed asset funds 2024 £000	Total funds 2024 £000
Donations	1	-	1
Capital grants	-	29	29
	1	29	30

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

4. Funding for the Academy's charitable activities

	Restricted funds 2025 £000	Total funds 2025 £000
DfE grants		
General annual grant (GAG)	8,067	**8,067**
Other DfE grants		
Pupil premium	312	**312**
Teachers' pension grant	298	**298**
16-19 core funding	1,695	**1,695**
Teachers' pay grant	138	**138**
Others	18	**18**
	10,528	**10,528**
Other government grants		
Local authority grants	239	**239**
	10,767	**10,767**

	Restricted funds 2024 £000	Total funds 2024 £000
DfE grants		
General annual grant (GAG)	7,336	7,336
Other DfE grants		
Pupil premium	193	193
Teachers' pension grant	128	128
16-19 core funding	1,288	1,288
Mainstream school additional grant	268	268
Teachers' pay grant	137	137
Others	24	24
	9,374	9,374
Other government grants		
Local authority grants	226	226
COVID-19 additional funding (DfE)		
Catch-up Premium	67	67
	9,667	9,667

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

5. Income from other trading activities

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Contributions to visits	98	-	**98**
Lettings income	-	167	**167**
Catering income	-	448	**448**
Other income	13	93	**106**
	111	708	**819**

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Contributions to visits	215	-	215
Lettings income	-	160	160
Catering income	-	396	396
Other income	-	84	84
	215	640	855

6. Investment income

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Bank interest	41	-	**41**
Pension income	-	22	**22**
	41	22	**63**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Investment income (continued)

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Bank interest	42	-	42
Pension income	-	8	8
	42	8	50

7. Expenditure

	Staff Costs 2025 £000	**Premises 2025 £000**	**Other 2025 £000**	**Total 2025 £000**
Educational activities:				
Direct costs	7,145	-	656	**7,801**
Allocated support costs	1,897	757	975	**3,629**
	9,042	757	1,631	**11,430**

	Staff Costs 2024 £000	Premises 2024 £000	Other 2024 £000	Total 2024 £000
Educational activities:				
Direct costs	6,645	-	697	7,342
Allocated support costs	1,695	939	597	3,231
	8,340	939	1,294	10,573

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £000	**Support costs 2025 £000**	**Total funds 2025 £000**
Educational activities	7,801	3,629	**11,430**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000
Educational activities	7,342	3,231	10,573

Analysis of direct costs

	Educational activities 2025 £000	**Total funds 2025 £000**
Staff costs	7,041	**7,041**
Educational supplies	199	**199**
Examination fees	220	**220**
Technology costs	69	**69**
Supply teaching costs	104	**104**
Educational consultancy	67	**67**
Other direct costs	101	**101**
	7,801	**7,801**

	Educational activities 2024 £000	Restated Total funds 2024 £000
Staff costs	6,556	6,556
Other staff costs	9	9
Educational supplies	247	247
Examination fees	198	198
Technology costs	59	59
Supply teaching costs	89	89
Educational consultancy	55	55
Other direct costs	129	129
	7,342	7,342

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Educational activities 2025 £000	Total funds 2025 £000
Staff costs	1,909	**1,909**
Depreciation	333	**333**
Non-cash pension costs	(82)	**(82)**
Recruitment and support	26	**26**
Rent and rates	77	**77**
Energy	241	**241**
Maintenance of premises	126	**126**
Other occupancy costs	29	**29**
Cleaning	268	**268**
Support staff supply costs	70	**70**
Technology costs	75	**75**
Insurance	45	**45**
Other support costs	95	**95**
Catering costs	320	**320**
Consultancy	72	**72**
Governance costs	25	**25**
	3,629	**3,629**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Educational activities 2024 £000	Restated Total funds 2024 £000
Staff costs	1,730	1,730
Depreciation	315	315
Non-cash pension costs	(99)	(99)
Recruitment and support	21	21
Rent and rates	75	75
Energy	228	228
Maintenance of premises	107	107
Other occupancy costs	31	31
Cleaning	227	227
Support staff supply costs	36	36
Staff restructuring costs	28	28
Technology costs	71	71
Insurance	34	34
Other support costs	77	77
Catering costs	286	286
Consultancy	47	47
Governance costs	17	17
	3,231	3,231

9. Net income/(expenditure)

Net income/(expenditure)/(expenditure) for the year includes:

	2025 £000	2024 £000
Operating lease rentals	**47**	24
Depreciation of tangible fixed assets	**333**	315
Fees paid to auditors for:		
- audit	**25**	16
- other services	**1**	1

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

10. Staff

a. Staff costs and employee benefits

Staff costs during the year were as follows:

	2025 £000	2024 £000
Wages and salaries	**6,558**	6,206
Social security costs	**844**	641
Pension costs	**1,548**	1,439
	8,950	8,286
Supply teaching costs	**104**	89
Support staff supply costs	**70**	36
Non cash pension costs	**(82)**	(99)
Staff restructuring costs	**-**	28
	9,042	8,340

Staff restructuring costs comprise:

	2025 £000	2024 £000
Severance payments	**-**	28
	-	28

b. Staff numbers

The average number of persons employed by the Academy during the year was as follows:

	2025 No.	2024 No.
Teachers	**88**	88
Support	**78**	79
Management	**11**	11
	177	178

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

10. Staff (continued)

c. Higher paid staff

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	**13**	8
In the band £70,001 - £80,000	**4**	3
In the band £80,001 - £90,000	**-**	1
In the band £90,001 - £100,000	**1**	-
In the band £110,001 - £120,000	**1**	1

d. Key management personnel

The key management personnel of the Academy comprise the Trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Academy was £1,049,015 (2024 - £1,095,313).

11. Trustees' remuneration and expenses

One or more Trustees has been paid remuneration or has received other benefits from an employment with the Academy. The principal and other staff Trustees only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment. The value of Trustees' remuneration and other benefits was as follows:

		2025 £000	2024 £000
Mr D Leonard	Remuneration	**Nil**	120 - 125
	Pension contributions paid	**Nil**	30 - 35
Mrs L Smith retired 15/05/25	Remuneration	**25 - 30**	30 - 35
	Pension contributions paid	**5 - 10**	5 - 10
Mrs M Lord retired 23/11/24	Remuneration	**55 - 60**	Nil
	Pension contributions paid	**5 - 10**	Nil
Mrs H Kahlon	Remuneration	**25 - 30**	25 - 30
	Pension contributions paid	**5 - 10**	5 - 10
Mrs V Schaefer appointed 01/09/24	Remuneration	**110 - 115**	Nil
	Pension contributions paid	**10 - 15**	Nil

During the year ended 31 August 2025, expenses totalling £2,397 were reimbursed or paid directly to 3 Trustees (2024 - £5,421 - 2 trustees). The expenses were in relation to curriculum materials, travel and meals.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

12. Trustees' and Officers' insurance

In accordance with normal commercial practice, the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £5,000,000 on any one claim and the cost for the year ended 31 August 2025 was £42 (2024 - £47). The cost of this insurance is included in the total insurance cost.

13. Intangible assets

	Software £000
Cost	
At 1 September 2024	**15**
At 31 August 2025	**15**
Amortisation	
At 1 September 2024	**15**
At 31 August 2025	**15**
Net book value	
At 31 August 2025	**-**
At 31 August 2024	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. Tangible fixed assets

	Freehold property £000	Furniture and equipment £000	Plant and machinery £000	Computer equipment £000	Total £000
Cost or valuation					
At 1 September 2024	**20,797**	**404**	**20**	**458**	**21,679**
Additions	**5**	**8**	**55**	**88**	**156**
At 31 August 2025	**20,802**	**412**	**75**	**546**	**21,835**
Depreciation					
At 1 September 2024	**1,971**	**336**	**7**	**390**	**2,704**
Charge for the year	**238**	**39**	**7**	**49**	**333**
At 31 August 2025	**2,209**	**375**	**14**	**439**	**3,037**
Net book value					
At 31 August 2025	**18,593**	**37**	**61**	**107**	**18,798**
At 31 August 2024	18,826	68	13	68	18,975

Freehold property includes land at a value of £8,861,500 which is not depreciated.

15. Debtors

	2025 £000	2024 £000
Due within one year		
Trade debtors	**98**	-
Other debtors	**20**	22
Prepayments and accrued income	**392**	155
	510	177

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

16. Creditors: Amounts falling due within one year

	2025 £000	2024 £000
Trade creditors	**170**	189
Other creditors	**354**	314
Accruals and deferred income	**356**	36
	880	539

	2025 £000	2024 £000
Deferred income at 1 September 2024	**20**	130
Resources deferred during the year	**201**	20
Amounts released from previous periods	**(20)**	(130)
	201	20

At the balance sheet date the Academy Trust was holding funds received in advance for the year 2025/26.

Included within deferred income is £190,000 (2024: £nil) received from Essex County Council in relation to the inclusion framework bid. These funds are restricted for use in the development of facilities to support students with Special Educational Needs and Disabilities (SEND).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

17. Statement of funds

	Balance at 1 September 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2025 £000
Unrestricted funds						
General funds - all funds	**443**	**153**	**(14)**	**-**	**-**	**582**
Restricted general funds						
General annual grant (GAG)	**1,127**	**8,046**	**(7,757)**	**(125)**	**-**	**1,291**
Pupil premium	**-**	**333**	**(312)**	**-**	**-**	**21**
Teachers pension grant	**-**	**298**	**(298)**	**-**	**-**	**-**
16-19 core funding	**-**	**1,695**	**(1,695)**	**-**	**-**	**-**
Teachers pay grant	**-**	**138**	**(138)**	**-**	**-**	**-**
Others	**-**	**18**	**(18)**	**-**	**-**	**-**
Local authority grants	**-**	**239**	**(239)**	**-**	**-**	**-**
General funds	**-**	**708**	**(708)**	**-**	**-**	**-**
Pension reserve	**-**	**22**	**82**	**-**	**(104)**	**-**
	1,127	**11,497**	**(11,083)**	**(125)**	**(104)**	**1,312**
Restricted fixed asset funds						
Restricted fixed asset funds - all funds	**18,975**	**31**	**(333)**	**125**	**-**	**18,798**
Total Restricted funds	**20,102**	**11,528**	**(11,416)**	**-**	**(104)**	**20,110**
Total funds	**20,545**	**11,681**	**(11,430)**	**-**	**(104)**	**20,692**

The specific purposes for which the funds are to be applied are as follows:

All of the Academy's funds originally came from assets gifted by the predecessor school.

Restricted fixed asset funds have been increased by capital grants provided by the Department for Education and reduced by depreciation charges.

Restricted general funds have been increased by revenue grants provided by the Department for Education and reduced by expenditure incurred in the operation of the Academy.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

17. Statement of funds (continued)

The restricted funds can only be used in terms of limitations imposed by the Funding Agreement with the Department for Education and the terms of any specific grant.

Unrestricted funds have been increased by voluntary contributions by parents and reduced by expenditure incurred in the operation of the Academy.

Under the funding agreement with the Secretary of State, the Academy was not subject to a limit on the amount of GAG it could carry forward at 31 August 2025.

Comparative information in respect of the preceding year is as follows:

	Balance at 1 September 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2024 £000
Unrestricted funds						
General funds - all funds	235	258	(50)	-	-	443
Restricted general funds						
General annual grant (GAG)	1,220	7,336	(7,336)	(93)	-	1,127
16-19 core funding	-	1,288	(1,288)	-	-	-
Pupil premium	-	193	(193)	-	-	-
Teachers pay grant	-	137	(137)	-	-	-
Teachers pension grant	-	128	(128)	-	-	-
Catch up premium	-	67	(67)	-	-	-
Mainstream supplementary grant	-	268	(268)	-	-	-
Other DfE grants	-	24	(24)	-	-	-
Local authority grants	-	226	(226)	-	-	-
General funds	-	648	(648)	-	-	-
Pension reserve	(52)	-	107	-	(55)	-
	1,168	10,315	(10,208)	(93)	(55)	1,127

17. Statement of funds (continued)

	Balance at 1 September 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2024 £000
Restricted fixed asset funds - all funds	19,168	29	(315)	93	-	18,975
Total Restricted funds	20,336	10,344	(10,523)	-	(55)	20,102
Total funds	20,571	10,602	(10,573)	-	(55)	20,545

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £000	**Restricted funds 2025 £000**	**Restricted fixed asset funds 2025 £000**	**Total funds 2025 £000**
Tangible fixed assets	-	-	18,798	**18,798**
Current assets	582	2,192	-	**2,774**
Creditors due within one year	-	(880)	-	**(880)**
Total	582	1,312	18,798	**20,692**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Restricted fixed asset funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	-	-	18,975	18,975
Current assets	443	1,666	-	2,109
Creditors due within one year	-	(539)	-	(539)
Total	443	1,127	18,975	20,545

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

19. Reconciliation of net income to net cash flow from operating activities

	2025 £000	2024 £000
Net income for the year (as per Statement of Financial Activities)	**251**	29
Adjustments for:		
Depreciation	**333**	315
Capital grants from DfE and other capital income	**(31)**	(29)
Interest receivable	**(41)**	(42)
Defined benefit pension scheme cost less contributions payable	**(82)**	(99)
Defined benefit pension scheme finance income	**(22)**	(8)
(Increase)/decrease in debtors	**(333)**	99
Increase/(decrease) in creditors	**341**	(122)
Net cash provided by operating activities	**416**	143

20. Cash flows from investing activities

	2025 £000	2024 £000
Dividends, interest and rents from investments	**41**	42
Purchase of tangible fixed assets	**(156)**	(188)
Capital grants from DfE Group	**31**	29
Net cash used in investing activities	**(84)**	(117)

21. Analysis of cash and cash equivalents

	2025 £000	2024 £000
Cash in hand and at bank	**2,264**	1,932
Total cash and cash equivalents	**2,264**	1,932

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

22. Analysis of changes in net debt

	At 1 September 2024 £000	Cash flows £000	At 31 August 2025 £000
Cash at bank and in hand	**1,932**	**332**	**2,264**
	1,932	**332**	**2,264**

23. Capital commitments

	2025 £000	2024 £000
Contracted for but not provided in these financial statements		
Dehumidifiers	**100**	-
Washrooms replacement	**100**	-
	200	-

24. Pension commitments

The Academy's employees belong to two principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; and the Local Government Pension Scheme (LGPS) for non-teaching staff, which is managed by Essex County Council. Both are multi-employer defined benefit schemes.

The latest valuation of the TPS related to the period ended 31 March 2020 and the latest triennial valuation for LGPS related to the period ended 31 March 2022. The Trust has received an actuarial report relating to the valuation of the LGPS as at 31 August 2025.

Contributions amounting to £179,036 were payable to the schemes at 31 August 2025 (2024 - £172,671) and are included within creditors.

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies. All teachers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

24. Pension commitments (continued)

Valuation of the Teachers' Pension Scheme

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to ensure scheme costs are recognised and managed appropriately and the review specifies the level of future contributions.

Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020. The valuation report was published by the Department for Education on 27 October 2023, with the SCAPE rate, set by HMT, applying a notional investment return based on 1.7% above the rate of CPI.

The key elements of the valuation outcome are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy). This is an increase of 5% in employer contributions and the cost control result is such that no change in member benefits is needed.
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million.

The result of this valuation was implemented on 1 April 2024. The next valuation result is due to be implemented from 1 April 2027.

The employer's pension costs paid to TPS in the year amounted to £1,137,000 (2024 - £1,063,000).

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website (https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx).

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The Academy trust is unable to identify its share of the underlying assets and liabilities of the plan. Accordingly, the Academy trust has taken advantage of the exemption in FRS 102 and has accounted for its contributions to the scheme as if it were a defined contribution scheme. The Academy trust has set out above, the information available on the scheme.

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2025 was £495,000 (2024 - £484,000), of which employer's contributions totalled £400,000 (2024 - £391,000) and employees' contributions totalled £95,000 (2024 - £93,000). The agreed contribution rates for future years are 24.8 per cent for employers and between 5 and 12.5 per cent for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013 and on 21 July 2022, the Department for Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK.

24. Pension commitments (continued)

Principal actuarial assumptions

Essex Pension Fund

	2025 %	2024 %
Rate of increase in salaries	**3.50**	3.85
Rate of increase for pensions in payment/inflation	**2.50**	2.85
Discount rate for scheme liabilities	**5.95**	5.05

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	2025 Years	2024 Years
Retiring today		
Males	**21.8**	20.7
Females	**24.1**	23.3
Retiring in 20 years		
Males	**23.4**	22.0
Females	**25.8**	24.7

Sensitivity analysis

Essex Pension Fund

	2025 £000	2024 £000
Discount rate +0.1%	**(95)**	(118)
Discount rate -0.1%	**98**	121
Mortality assumption - 1 year increase	**155**	207
Mortality assumption - 1 year decrease	**(151)**	(200)
CPI rate +0.1%	**98**	120
CPI rate -0.1%	**(95)**	(116)

24. Pension commitments (continued)

Share of scheme assets

The Academy's share of the assets in the scheme was:

	At 31 August 2025 £000	At 31 August 2024 £000
Equities	**4,465**	3,898
Gilts	**109**	120
Property	**623**	488
Cash and other liquid assets	**125**	119
Derivatives	**1,204**	1,037
Other managed funds	**1,402**	1,279
Total market value of assets	**7,928**	6,941

The actual return on scheme assets was £331,000 (2024 - £379,000).

The amounts recognised in the Statement of Financial Activities are as follows:

	2025 £000	2024 £000
Current service cost	**(314)**	(288)
Interest income	**358**	323
Interest cost	**(336)**	(315)
Administration expenses	**(4)**	(4)
Total amount recognised in the Statement of Financial Activities	**(296)**	(284)

Changes in the present value of the defined benefit obligations were as follows:

	2025 £000	2024 £000
At 1 September	**6,941**	5,994
Current service cost	**314**	288
Interest cost	**336**	315
Employee contributions	**95**	93
Actuarial losses	**435**	434
Benefits paid	**(193)**	(183)
At 31 August	**7,928**	6,941

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

24. Pension commitments (continued)

Changes in the fair value of the Academy's share of scheme assets were as follows:

	2025 £000	2024 £000
At 1 September	**6,941**	5,942
Interest income	**358**	323
Actuarial gains	**331**	379
Employer contributions	**400**	391
Employee contributions	**95**	93
Benefits paid	**(193)**	(183)
Administration expenses	**(4)**	(4)
At 31 August	**7,928**	6,941

25. Operating lease commitments

At 31 August 2025 the Academy had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £000	2024 £000
Not later than 1 year	**13**	29
Later than 1 year and not later than 5 years	**5**	18
	18	47

26. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

27. Related party transactions

Owing to the nature of the Academy and the composition of the Board of Trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the Academy Trust Handbook, including notifying the DfE of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the Academy's financial regulations and normal procurement procedures relating to connected and related party transactions.

No related party transactions took place in the period account, other than certain trustees' remuneration and expenses already disclosed in note 11.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

28. Contingent asset

As at 31 August 2025, the actuarial valuation of the Local Government Pension Scheme was calculated as a surplus of £1,860,000 (2024: £233,000 surplus). As this valuation does not give rise to a virtually certain economic benefit for the trust, either in the form of a reduction in future contributions or a cash settlement, any surplus arising on the valuation is recognised solely as a contingent asset.

West Hatch High School

High Road, Chigwell, Essex, IG7 5BT

Date: ……

Your ref: **WES006**

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

West Hatch High School

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the academy trust's financial statements and, as relevant, your assurance engagement on regularity for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

1. We have fulfilled our responsibilities as Trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

2. All the transactions undertaken by the academy trust have been properly reflected and recorded in the accounting records.

3. All the accounting records have been made available to you for the purpose of your audit and regularity assurance engagement. We have provided you with unrestricted access to all appropriate persons within the academy trust, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with the Education and Skills Funding Agency, Department for Education and the Charity Commission.

4. The financial statements are free of material misstatements, including omissions.

5. We approve all adjustments as set out in Appendix A, and all decisions on issues requiring the exercise of judgement. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items will also be included in Appendix A, if applicable, together with our reasons for not correcting them.

Internal Control and Fraud

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error and which conform to the requirements both of propriety and good financial management. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

8. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and Liabilities

9. The academy trust has satisfactory title to all assets and there are no liens or encumbrances on the academy trust's assets, except for those that are disclosed in the notes to the financial statements.

10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

11. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

12. We consider that the actuarial assumptions made in connection with the valuation of the deficit on the local government defined benefit pension scheme, are appropriate and representative of the scheme members.

Accounting Estimates

13. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

14. All accounting policies adopted are appropriate for the academy trust and are adequately disclosed.

Loans and arrangements

15. The academy trust has not granted any advances or credits to, or made guarantees on behalf of directors other than those disclosed in the financial statements.

Legal claims

16. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

17. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

18. All relevant correspondence with the academy trusts regulators, including serious incident reports, has been made available to you.

Related parties

19. Related party relationships and transactions, comply with the academy trust's financial regulations, relevant requirements of the Academy Trust Handbook and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements and guidance set out in the Companies Act 2006, the Charities SORP and the Academies Accounts Direction issued by the Education and Skills Funding Agency.

Subsequent events

20. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

21. We believe that the academy trust's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the academy trusts needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the academy trust's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

22. Grants made by the Department of Education and Education and Skills Funding Agency have been applied for the purposes intended and the Accounting Officer has ensured regular and proper use and value for money of monies received from government.

23. All other grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

24. The academy trust has not been in receipt of any income relating to the year ended 31 August 2025 other than that recorded within the books.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We confirm that so far as we are aware, there is no relevant other information needed by you in connection with preparing your reporting accountant's assurance report on regularity of which you are unaware.

Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themself aware of any relevant audit other information and to establish that you are aware of that information.

Yours faithfully

Adrian Harris

……

West Hatch High School

Signed on behalf of the Board of Trustees

West Hatch High School

High Road, Chigwell, Essex, IG7 5BT

Date: 12/12/2025

Your ref: **WES006**

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

West Hatch High School

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as I consider necessary in connection with your assurance report on regularity to West Hatch High School and the Department for Education (DfE) for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy me that I can make each of the following representations. All representations are made to the best of my knowledge and belief.

General

1. I have fulfilled my responsibilities as accounting officer under the requirements of the funding agreement between West Hatch High School and the Secretary of State for Education and the Academy Trust Handbook 2024.

2. I acknowledge my personal responsibility to Parliament for the regularity and propriety of the public finances for which I am answerable; for the keeping of proper accounts; for effective internal controls; for prudent and economical administration; for the avoidance of waste and extravagance; for achieving value for money; and for the efficient and effective use of all the resources in my charge.

3. I acknowledge my responsibility to notify the Trustee Board and the DfE of any instances of material irregularity or impropriety, or non-compliance with the terms of the academy trust's funding agreement and have had due regard to the requirements of the Academy Trust Handbook 2024 in performing this duty.

4. Any instances of material irregularity, impropriety, or non-compliance discovered to date have been notified to the governing body and the DfE.

5. Significant matters of which you should be aware have been brought to your attention including any instances of irregularity, impropriety or non-compliance with laws and regulations specific to the academy trust's authorising framework.

6. Full and free access has been granted to all records, correspondence, information and explanations that you have considered necessary to enable you to perform your work.

Yours faithfully

schaefer.v

……

Accounting Officer
West Hatch High School

Subsequent Events Confirmation

As part of our completion work for the audit of the trust, we are required to obtain confirmation regarding subsequent events following the balance sheet date. Therefore, we would be grateful if you could confirm whether there are any events or conditions including, but not limited to, any potential legal proceedings against the trust which have been brought to your attention following 31 August 2025. Events/conditions could also include fraud within or external to the trust.

Please either state **N/A** or **enter details below.**

Please note the text will be enlarged at the point of typing, but this will appear smaller once submitted.

n/a

schaefer.v

……

Accounting Officer
West Hatch High School

WES006 West Hatch BKL accounts pack for signing YE 31.08.2025

Final Audit Report 2025-12-12

Created:	2025-12-11
By:	Majella Brooks (Majella.Brooks@bkl.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAASMYUuQFs0Yp_XDIHehmggT4XdGPRuV4h

"WES006 West Hatch BKL accounts pack for signing YE 31.08.2025" History

Document created by Majella Brooks (Majella.Brooks@bkl.co.uk)
2025-12-11 - 4:39:24 PM GMT- IP address: 86.25.169.228

Document emailed to vschaefer@westhatch.net for signature
2025-12-11 - 4:43:21 PM GMT

Email viewed by vschaefer@westhatch.net
2025-12-12 - 8:18:55 AM GMT- IP address: 46.227.50.162

Signer vschaefer@westhatch.net entered name at signing as schaefer.v
2025-12-12 - 8:24:02 AM GMT- IP address: 46.227.50.162

Document e-signed by schaefer.v (vschaefer@westhatch.net)
Signature Date: 2025-12-12 - 8:24:04 AM GMT - Time Source: server- IP address: 46.227.50.162

Document emailed to Carly Pinkus (carly.pinkus@bkl.co.uk) for signature
2025-12-12 - 8:24:08 AM GMT

Email viewed by Carly Pinkus (carly.pinkus@bkl.co.uk)
2025-12-12 - 8:56:53 AM GMT- IP address: 94.12.240.198

Document e-signed by Carly Pinkus (carly.pinkus@bkl.co.uk)
Signature Date: 2025-12-12 - 8:57:15 AM GMT - Time Source: server- IP address: 94.12.240.198

Document emailed to carly.pinkus@bkl.co.uk for signature
2025-12-12 - 8:57:18 AM GMT

Email viewed by carly.pinkus@bkl.co.uk
2025-12-12 - 8:57:39 AM GMT- IP address: 94.12.240.198

Signer carly.pinkus@bkl.co.uk entered name at signing as BKL AUDIT LLP

2025-12-12 - 8:57:58 AM GMT- IP address: 94.12.240.198

Document e-signed by BKL AUDIT LLP (carly.pinkus@bkl.co.uk)

Signature Date: 2025-12-12 - 8:58:00 AM GMT - Time Source: server- IP address: 94.12.240.198

Agreement completed.

2025-12-12 - 8:58:00 AM GMT

BKL | Powered by Adobe Acrobat Sign