

Company Registration No. 08484553 (England and Wales)

**ABBOTS HALL PRIMARY ACADEMY
(A COMPANY LIMITED BY GUARANTEE)**

**GOVERNORS' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

!RickardLuckin

ABBOTS HALL PRIMARY ACADEMY

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ABBOTS HALL PRIMARY ACADEMY

REFERENCE AND ADMINISTRATIVE DETAILS

Members

- Chair of Governors

R L Garner
M R J Trett
N Tunbridge
S Fisher
S Derrick
Z Gisby

Governors

G Ward
J Priddey (Appointed 7 July 2025)
M Trett
S Fisher
A Brodie
A Mellett (Appointed 7 July 2025)
N Tunbridge
R Garner (Chair of Trustees)
J Arnold (Accounting officer & Headteacher)
J Forkner (Academy Business Manager)
S Derrick
Z Gisby

Senior management team

- Head Teacher Jack Arnold
- Deputy Headteacher Stuart Holmes
- Senior Leader Amy Coe
- School Business Manager Joanne Forkner

Company secretary

J Forkner

Company registration number

08484553 (England and Wales)

Registered office

Abbotts Drive
Stanford-Le-Hope
Essex
SS17 7BW

Independent auditor

Rickard Luckin Limited
Suite 8
Phoenix House
Christopher Martin Road
Basildon
Essex
SS14 3EZ

Bankers

Lloyds Bank PLC
34 High Street
Grays
Essex
RM17 6LX

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The governors present their annual report together with the accounts and auditor's report of the charitable company for the year 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 academy trust operates an academy for pupils aged 2 to 11 serving a catchment area in Stanford-Le-Hope, Essex. It has a pupil capacity of 420 + 60 nursery spaces and had a roll of 420 (inc. nursery) pupils in the Summer School Census in May 2025.

Structure, governance and management

Constitution

The academy trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust.

The charitable company is known as Abbots Hall Primary Academy.

The governors are the trustees of Abbots Hall Primary Academy and are also the directors of the charitable company for the purposes of company law. Details of the governors who served during the year, and to the date these accounts are approved, are included in the Reference and Administrative Details on page 1.

Abbots Hall Primary Academy was incorporated on 12th April 2013 and obtained Academy status from 1st May 2013.

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.

Governors' indemnities

In accordance with normal commercial practice the Academy has purchased insurance to protect governors 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 in any one period.

Method of recruitment and appointment or election of governors

The members of the Academy Trust shall comprise the signatories to the Memorandum, 1 person appointed by the Secretary of State, in the event that the Secretary of State appoints a person for this purpose, the Chairman of the Governors and any person appointed under Article 16.

The number of Governors shall not be less than 3, but shall not be subject to a maximum. The first Governors were those named in the initial Memorandum. The Abbots Hall Primary Academy Trust currently has the following Governors;

- 9 Governors and 1 Associate member
- 4 Co-opted Governors;
- 1 Partnership Governor;
- 3 Parent Governors;
- 1 Staff Governor;
- the Headteacher, any additional Governors if appointed under Article 62,62A or 68A; and any further Governors if appointed under Article 63 or Article 68A.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Policies and procedures adopted for the Induction and training of governors

Each of the persons entitled to appoint members above shall have the right, from time to time by written notice delivered to the Office, to remove any Member appointed by them and to appoint a replacement member to fill a vacancy whether resulting from such removal or otherwise.

The term of office for any Governor shall be 4 years, save that this time limit shall not apply to the Headteacher. Subject to remaining eligible to be a particular type of Governor, any Governor may be re-appointed or re-elected.

When a vacancy occurs on the Governing Board an advert will be placed on the school's website, and if applicable, www.governorsforschools.org.uk, www.inspiringgovernance.org and/or other volunteer bureaux and governor recruitment agencies, professional, trade or community organisations (or any such other relevant body that might be thought suitable), or by personal contact to an individual. Adverts will be distributed to parents, staff and alumnae.

The Governor role description, skills specification and induction summary will be published on the vacancies page of the school website together with the governor meeting dates for the academic year. Applicants will be invited to complete a short application form and submit a brief CV and Skills Audit.

Policies and procedures adopted for the induction and training of trustees

The training and induction provided for new Governors depends on their existing experience. All new Governors are given a tour of the School and the chance to meet with staff and pupils. All Governors are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as Governors. Induction tends to be done informally and is tailored specifically to the individual, but will always include an explanation of key school improvement documents.

During their terms of office all Governors receive additional training, including from external training providers. Governors also undertake Governor visits to the School and meet with staff on a regular basis to keep themselves informed and updated.

Organisational structure

Organisational structure

The Structure consists of three levels: the Governors, the Senior Leadership Team, and the Middle Leaders. The aim of the management structure is to devolve responsibility and encourage involvement in decision making at all levels.

The Governors are responsible for setting general policy, adopting a School Improvement Plan and budget, monitoring the Academy by the use of budgets and making major decisions about the direction of the Academy, capital expenditure and senior staff appointments. During the year under review the Governors held 6 Full Governing Board Meetings. These meetings are held every six weeks with one scheduled each half term. The items for business are scheduled so that all aspects of the school's work can be reviewed and overseen by the academies Governing Board. However, where appropriate the Governing Board will appoint sub-committees for focused work i.e. School visits and other specific tasks. The Governing Board has also appointed a Clerk who attends Governing Board meetings and who assists and advises Governors as appropriate.

The Senior Leadership Team comprises the Headteacher (The Accounting Officer), the Deputy Headteacher, the Academy Business Manager and a Senior teacher. These leaders control the Academy at an executive level implementing the policies laid down by the Governors and reporting back to them. As a group, the Senior Leadership Team is responsible for the authorisation of spending within agreed budgets and the appointment of staff, though appointment panels for senior leader posts will contain at least one Governor. Some spending control is devolved to Curriculum Team Leaders, which a Senior Leader must countersign.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Arrangements for setting pay and remuneration of key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of a reporting entity, directly or indirectly, including any director. This definition includes Academy trustees and those staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day to day running of the Academy trust.

The Academy has a rigorous appraisal system in place which is monitored by the trustees. The Academy adheres to the national School Teachers Pay and Conditions document and Local Government pay scales.

Related parties and other connected charities and organisations

Abbots Hall Primary Academy is part of a collaborative working group known as the Inspirational Learning Trust (ILT). This trust includes Graham James Primary Academy and Giffards Primary School. The three schools serve the community of Corringham and Stanford-Le-Hope. The partnership were able to work together on:

- Peer to Peer monitoring across the Academies.
- Moderation meetings to review teacher assessments for accuracy.
- Shared professional development opportunities.
- Joint procurement of goods and services ensuring best financial values are upheld.
- Financial Benchmarking

The work undertaken by the Independent Primary Academies Group (IPAG) includes joint moderation, joint procurement of goods and services and shared CPD. Regular meetings are held between school leaders to share good practice across the schools.

Abbots Hall Primary Academy works together with parents to provide children with resources and experiences that will enrich their education and enjoyment of learning. The Abbots Hall Primary Academy PTFA is a charitable group who organise fund raising opportunities for the whole school community. Last year these included; Christmas Fair, discos and a Summer fete.

Objectives and activities

Objects and aims

Abbots Hall Primary Academy is currently a part two-form entry Primary School with pupil admission numbers of 360 + 60 nursery spaces. Pupils are organised in 13 classes + 2 nursery classes. In 2021/22, the school agreed to permanently increase its pupil numbers to a PAN of 60 and increased its age range by 2 years to 2-11 to open its own nursery. When the growth to a two-form school is complete, pupil capacity will be 420 Primary places and a Nursery capacity of 60.

The principal activity of the Academy is to advance for the public benefit education in the United Kingdom, in particular, but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing a school offering a broad and balanced curriculum.

Our vision

We are all academically, socially and emotionally prepared for our own unique journey.

Our main curriculum aims are:

- Provide equal opportunities for all children, regardless of their background and starting points, to gain knowledge, skills and character and make significant progress across the range of concepts taught in the School Curriculum.
- Encourage children to develop a sense of personal growth through character development, enabling them to become global citizens and socially responsible. They will develop key characteristics through the celebration of our values.
- Develop children's application of knowledge through carefully planned, high quality questioning and activities where a wide range of thinking skills are required. These skills are accessed by the Abbots Hall 'Thinking Skills'.
- Prepare children for their own unique journey by encouraging them, through the curriculum, to become reflective, effective learners.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Objectives, strategies and activities

The main objectives of Abbots Hall Primary Academy during the year ending 31st August 2025:

Quality of Education:

Objective: Teachers know how to adapt teaching to meet the needs of all children, including those who are targeted to be working at greater depth and children with SEND, and the curriculum is planned towards building on what children know, can do and understand.

- Monitoring evidences that teachers and LSAs are skilled in adapting the curriculum to meet the needs of all children, including those with SEND.
- Evidence of progress made demonstrates that interventions are carefully planned and targeted to ensure that children achieving below their target are able to catch up and children with SEND receive tailored support to meet their needs.
- In writing particularly, children are making rapid progress from their starting points and monitoring evidences additional challenge for those who are more able.
- Assessments identify children's prior knowledge and enable teachers to build on what they already know, can do and understand.

Leadership and Management

Objective: All leaders have an accurate view of the strengths and weaknesses in their areas of responsibility and can identify impactful improvement.

- Monitoring, including Governor monitoring, is linked to the SIP objectives and planned in line with the school operation schedule.
- Through effective monitoring, leaders have an accurate view of their subject and are able to evidence the impact of their work.
- Appraisal processes build in teacher self-review and all teachers identify key areas of development, reviewing areas identified as an ongoing process.

Personal Development:

Objective: A broad range of children across the school champion, lead and take part in all aspects of school life. The school's work to broaden children's development is of a high quality.

- A high percentage of children, including disadvantaged and those with SEND take part in a range of extra-curricular clubs.
- Children from all age groups and all demographics take part in responsibilities (FCP) throughout the school.
- Opportunities for children to integrate and work with the wider community are broad and regular.

Behaviour and Attitudes:

Objective: Children are given the greatest possible opportunity to achieve positive outcomes, by leaders and staff creating a safe, calm, orderly and positive environment in the school and promoting pupils' positive behaviour and attitudes.

- Consistent strategies to support children with behaviour plans are embedded throughout the school.
- Behaviour is improved and celebrated through a consistent approach by all staff to the behaviour reward system, which is now fully embedded.
- The attendance of pupils in school is on a positive upward trend, including children who are persistently absent.

Early Years:

Objective: Outstanding EYFS practice is embedded across the whole setting and the school curriculum reflects EYFS as the starting point.

- The Little Wandle reading and phonics scheme is fully embedded in Nursery
- There is a flexible approach to staffing where staff across the EYFS gain experience in all areas across the phase
- The school curriculum starts in EYFS and this is reflected both in practice and in key curriculum documents.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Pupils' Outcomes

The outcomes of statutory assessments this academic year are:

Early Years		Key Stage 1		Key Stage 2	
GLD	73%	Phonics	81%	Reading	76%
				Writing	83%
				Maths	83%
				Combined	66%

Personal Development

The academy also continued to champion good mental health and wellbeing, teaching pupils the importance of, 'It's Ok to not be Ok' and how to seek help, if required. The Academy developed its pupil responsibilities through the Future Citizens Programme (FCP), where pupils took on leadership roles across the school. The school's playground development has enabled pupils to grow in their personal development by providing opportunities to build on the character through the school's core values.

Behaviour and Attitudes

Children's behaviours and attitudes to learning continue to be good. This is because the school continues to prioritise high expectations and the promotion of the school values. Pupils are rewarded for demonstrating their school values on an individual basis through the schools 'values tokens' system. There is a behaviour consequence system in place outlined in the school behaviour policy – this ensures all behaviours are responded to with consistency by all staff.

Covid-19

The school continues to work to reduce the impact of the pandemic on pupils' academic achievement and social skills, however the disruption to children's education continues to be evident, particularly in children's social and emotional understanding.

Equal Opportunities

The Governors believe that equity at our school should permeate all aspects of school life and is the responsibility of every member of the school and wider community. Every member of the school community should feel safe, secure, valued and of equal worth. At Abbots Hall Primary Academy equity is a key principle for treating all people with respect irrespective of their gender, ethnicity, disability, religious beliefs/faith tradition, sexual orientation, age or any other of the protected characteristics.

Public benefit

The Governors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aim and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set. The Academy admits 30 pupils into 2 Reception class on the basis of the following criteria in priority order:

1. Looked After Children and children previously looked after (LAC)
2. Special reasons: pupils with an Educational Healthcare plan (EHCP) and the school is named in the plan
3. Siblings in catchment area
4. Catchment area children
5. Siblings non-catchment area
6. Non-catchment area children

Strategic report

Achievements and performance

The academy performed well in all areas and achieved above national average results in Early Years, Key stage 1 and Key stage 2 performance measures.

Family Support

The academy prioritises effective communication with families and works closely with families in need through the dedicated Family Support Worker.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Mental Health and Wellbeing Support

The school has continued to prioritise the mental health and well-being of our pupils and their families. This has been in partnership with the Thurrock Council's School Wellbeing Service and the NHS' Mental Health Support Teams. This work has been co-ordinated by the academy's internal Mental Health and Wellbeing Team, led by the Senior Mental Health Lead. In addition to this, the school is visited weekly by a therapy dog funded externally.

Play Curriculum

The Academy has continued to develop its Play Curriculum. The aim being to address the social and emotional deficits caused by children's lack of outdoor play in society. Following detailed research, the academy decided to sign up to the Outdoor Play and Learning (OPAL) project. The project launched in September 2021 and ongoing improvements continue to be made. Our expectation of this project is that through enhanced play opportunities, our pupils will have the opportunity to develop life-long skills that will ultimately support them into adulthood and enable them to achieve the Academy's vision.

School Growth

Building works to grow the school began in February 2022. The development has increased the size of the school, adding 2 new classrooms and 3 new communal learning rooms - the ICT suite, the Library and the Luxembourg class. The works have now reached completion and all of these areas are now fully operational.

Key performance indicators

Key performance indicators

The main Key Performance Indicators (KPI) is the Ofsted Framework for Inspection and the Academy evaluates each area on a regular basis.

Inspectors use key judgements. These are the:

- Quality of education.
- Behaviour and attitudes.
- Personal development.
- Leadership and management.
- Early Years education

In addition, inspectors must also consider:

- the spiritual, moral, social and cultural development of pupils at the school (this includes British Values);
- the extent to which the education provided by the school meets the needs of the range of pupils at the school, and in particular the needs of:
 - pupils who have a disability for the purposes of the Equality Act 2010;
 - pupils who have special educational needs.

In April 2025, the Academy was inspected by Ofsted. The key outcomes included:

- Quality of Education – Good.
- Leadership and Management – Good
- Behaviour and Attitudes – Good
- Personal Development – Outstanding
- Early Years - Outstanding

Next steps for the Academy Leaders and Governors should ensure that:

1. Leaders need to ensure that work is effectively adapted to meet the needs of all learners in the classroom, particularly those with SEND and those working at Greater Depth.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Going concern

After making appropriate enquiries, the board of governors has a reasonable expectation that the academy trust has adequate resources to continue in operational existence for the foreseeable future. This is because the Academy is still increasing by one class per year until fully two-form entry in September 2027. Rigorous in-year budgets have been set for the next three years with capacity to increase reserves year on year. Strict processes and controls are in place to identify any early deviations from known budgets and will be acted upon in the appropriate prompt manner. For this reason, the board of governors continues to adopt the going concern basis in preparing the accounts. Further details regarding the adoption of the going concern basis can be found in the statement of accounting policies.

Financial review

Most of the Academy's income is obtained from the Department for Education (DfE) in the form of recurrent grants, some of which are restricted to particular purposes. The grants received from the DfE during the year ended 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

The Academy also receives grants for fixed assets from the DfE. In accordance with the Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities' (SORP 2019), such grants are shown in the Statement of Financial Activities as restricted income in the fixed asset fund. The restricted fixed asset fund balance is reduced by annual depreciation charges over the expected useful life of the assets concerned.

During the year ended 31 August 2025, total expenditure of £2,495k (2024: £2,196k) was met by recurrent grant funding from the DfE together with other incoming resources. The surplus of expenditure over income for the year (excluding restricted fixed asset funds and transfers to restricted fixed asset funds) was £7k (2024: deficit of £18k).

At 31 August 2025 the net book value of fixed assets was £4,663 (2024: £4,723k) Movements in tangible fixed assets are shown in note 11 to the financial statements. The assets were used exclusively for providing education and the associated support services to the pupils of the Academy.

The Pension Fund, in which the Academy participates, shows the Academy's share of the fund's assets and liabilities shown as nil (2024: nil) at 31 August 2025.

Significant events such as Covid-19 had an effect on the prior year's financial performance and position of the Academy. The Academy has also increased its PAN and Nursery provision, both of which have led to increased funding and associated expenses for the year.

The Academy can report that its five-year budget plan (prior to the reported Support Staff Pay Agreement) is healthy and, due to its continuing LA requested expansion, three of the following five years report a surplus balance that will add to the Academy's current reserves, with two flat years of growth showing slight deficits. These Reserves are set to undergo a thorough examination to ensure that the Academy can meet its future commitments.

Financial and Risk Management Objectives and Policies

The financial risks to which Abbots Hall Primary Academy is exposed to relate primarily to a shortfall in pupil numbers, cash flow, government funding changes and policy.

Reserves policy

The Governors undertake an annual review of the Academy reserve policy, with the next review to be undertaken in January 2025. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves.

The current policy outlines the plan to build reserves to 5% of GAG, with a maximum of 15% of GAG held in reserves at any point. When setting and reviewing the reserves policy, the Academy takes into account foreseeable maintenance costs, unexpected maintenance costs, capital investment and staffing levels related staff insurance. The Academy's current level of free reserves is nil (2024: nil) (total funds less the amount held in fixed assets and restricted funds).

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Academy held fund balances at 31 August 2025 of £4,675k (2024: £4,725k) comprising £4,675k (2024: £4,725k) of restricted funds and nil (2024: nil) of unrestricted general funds. Of the restricted funds, £4,663 (2024: £4,722k) is represented by tangible fixed assets and £4k (2024:nil) of unspent CIF income. The pension reserve which is considered part of restricted funds was nil (2024: nil).

Investment policy

Under the Memorandum and Articles of Association, the Academy has the power to invest in the name of the Academy Trust such part of the funds as they may see fit. The Academy aims to have a positive cash balance to cover eventualities and unforeseen expenses not budgeted for and hence not included in the cash flow. It is the responsibility of the School Management to generate as much bank interest as possible from any cash balances that the school may have. Investments though must guarantee complete integrity of funds and be consistent with the ethos, aims and objectives of the school. Investments other than bank deposits must be approved by the Governing Board before being entered into.

Principal risks and uncertainties

The principal risks and uncertainties that Abbots Hall Primary Academy faces are mitigated by the risk management process that the Academy Trust has in place reviewing the school's risk register on a regular basis.

The Governors have assessed the major risks to which the Academy is exposed, in particular those relating to the specific teaching, provision of facilities and other operational areas of the Academy, and its finances. By creating and maintaining a Risk Register that covers operations, governance, reputation, finance, IT and staffing risk, the Governors have introduced systems including operational procedures and internal financial controls in order to minimise risk. Where significant financial risk still remains they have ensured they have adequate insurance cover. The Academy has an effective system of internal financial controls and this is explained in more detail in the Governance Statement on page 12.

Key Areas of Risk Identified:

- Increased pay for all staff, both in year and ongoing. Unfunded/part funded pay rises impact the academy's financial forecasts and budgeting.
- The new areas created through the growth of the school continue to require furnishing - items such as desks, chairs and computers. This will have an impact on the academy's revenue reserve.
- The academy has grown to a PAN of 60, with pressure to fill the additional spaces available.
- The rising cost-of-living crises will continue to impact the academy.
- Cyber Security and the probability of exposure or loss from a cyber-attack or data breach.
- Constraints on budgets and availability of additional capital funding affecting the trust providing the most optimum environment for school estate.

Fundraising

The majority of fundraising for the Trust is undertaken by the Parent Teacher and Family Association, this is a separate body to the Trust but is subject to the same provisions of the Charities Act 2016. This funding has provided the school with additional resources such as a playground gym, climbing wall and 'club bus'.

The Trust undertakes a few fundraising activities each year, these include both Summer and Christmas fetes, discos, non-uniform days (although these funds are raised for other nominated charities) and various raffles. These activities are closely monitored and set up in line with accepted fundraising practice.

The Trust has also received sponsorship from local businesses to support the tuition of music for a number of children in school

No complaints have ever been received for any fundraising activities at the school. The Trust only ever asks for voluntary contributions towards its fundraising and would never discriminate against any student or parent who did not want to contribute towards any activity. Fundraising requests tend to be made via letter and not face to face so we do not place undue pressure on individuals to donate.

ABBOTS HALL PRIMARY ACADEMY

GOVERNORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Plans for future periods

Abbots Hall Primary Academy will continue striving to improve the levels of performance of its pupils at all levels and will continue its efforts to ensure its pupils are well prepared for secondary school when they leave the Academy.

Abbots Hall Primary Academy has a very clear understanding of its strengths and areas for development based on rigorous analysis of data and monitoring of teaching and learning combined with working with external advisors.

The School Improvement Plan (SIP) has all the correct areas identified for improvement and is based on regular analysis of data which is carefully analysed by the Head Teacher and the senior staff with the support of external advisors and experienced Governors. The SIP is regularly monitored and amended annually by the SLT and Governors. It is underpinned by appropriate budget links.

Having now increased to 60 PAN, the academy will undertake yearly growth - with the exception of '26/'27 due to a bulge year group - until it is a fully 2-form entry school. The additional spaces created by the building developments will be ready for the academy to utilise as it grows.

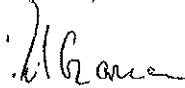
Auditor

In so far as the governors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the governors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution proposing that Rickard Luckin Limited be reappointed as auditor of the charitable company will be put to the members.

The governors' report, incorporating a strategic report, was approved by order of the board of governors, as the company directors, on 01/12/2025 and signed on its behalf by:



.....
R Garner

Chair of Trustees

ABBOTS HALL PRIMARY ACADEMY

GOVERNANCE STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

Scope of responsibility

As governors, we acknowledge we have overall responsibility for ensuring that Abbots Hall Primary Academy 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.

The board of governors 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 Abbots Hall Primary Academy and the Secretary of State for Education. The accounting officer is also responsible for reporting to the board of governors any material weaknesses or breakdowns in internal control.

Governance

The information on governance included here supplements that described in the Governors' Report and in the Statement of Governors' Responsibilities. The board of governors has formally met six times during the year. Attendance during the year at meetings of the board of governors was as follows:

Governors	Meetings attended	Out of possible
G Ward	6	6
J Priddey (Appointed 7 July 2025)	0	1
M Trett	0	6
S Fisher	2	6
A Brodie	5	6
A Mellett (Appointed 7 July 2025)	0	1
N Tunbridge	6	6
R Garner (Chair of Trustees)	6	6
J Arnold (Accounting officer & Headteacher)	6	6
J Forkner (Academy Business Manager)	6	6
S Derrick	6	6
Z Gisby	4	6

The Chair of Governors attended SIP meetings alongside the HT.

Following a successful governor recruitment campaign, there are currently no vacancies.

Conflicts of interest

The academy manages conflicts of interest by maintaining an up-to-date and complete register of interests. This information is used by school leaders and Governors in the day-to-day running of the academy. Any conflicts are immediately highlighted and may result in a number of different actions such as, but not limited to, non-attendance of meetings or part thereof and contract reviews.

Governance reviews

The Governors undertook a skills audit during the year to identify areas of need for future recruitment and training.

Having reviewed the Governance structure, and filled both the Parents and Co-Opted vacancies, capacity has widened and the academy would like to establish review committees that will increase the effectiveness of the board by providing greater scrutiny.

The Internal Scrutiny (audit and internal control) committee is a sub-committee of the main board of governors. Its purpose is to oversee all systems, controls and processes that may have an impact on the trust's abilities to meet its objectives. The committee has formally met twice during the year and informally once.

ABBOTS HALL PRIMARY ACADEMY

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Attendance at meetings in the year was as follows:

Governors	Meetings attended	Out of possible
Mrs N J Tunbridge	2	2
Mrs S Derrick	1	2
Mrs R L Garner (Chair of Governors)	2	2
Mrs Z Glsby	2	2

Review of value for money

I accept that as Accounting Officer of Abbots Hall Academy, I am responsible and accountable for ensuring that the Academy delivers good value in the use of public resources. I understand that Value for Money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received.

I have considered how the Trust's use of its resources has provided good value for money during the academic year and have reported to the Board of Governors where value of money including the use of benchmarking data where appropriate.

I have ensured that the Trust has had clear stewardship and maintenance regimes for the estate, with ensuring safety and value for money being paramount.

Value for Money Report

Over the last financial period 2024-25 Abbots Hall Primary Academy has continued to take a wide range of steps to ensure that the education standards and levels of attainment for all pupils have continued to improve.

- Policies and procedures are in place to mitigate further impact of a prolonged pandemic, and potential pandemics of the future.
- Lack of funding results in the trust being unsustainable – Continued the expansion of both the academy PAN and age-range to provide Nursery Provision. Active marketing and promotion at key events to ensure maximum take up. Robust Admissions Policy.
- The academy works closely with IPAG partners to ensure value for money is sought and joint procurement is implemented where possible. This year sourcing a new finance system and Auditors following IPAG suggested known and proven suppliers and consultation.

The Academy has internal controls in place to ensure strict financial procedures are followed. A Responsible Governor is appointed to make independent checks against a detailed schedule of checks. In addition to this, the Academy receives periodic monitoring visits from independent accountants. All reports are scrutinised by the Internal Scrutiny (Audit and Internal Control) Committee. The management team (including Governors) receives regular budget reports which are analysed to identify areas of overspend and underspend. Regular monitoring ensures the best use of resources and prevents waste. Bank balances are carefully monitored.

There is a constant desire within the Academy to improve through better systems that lead to better outcomes for pupils. Value for Money is a key part of ensuring we are able to do this.

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 Abbots Hall Primary Academy for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and accounts.

ABBOTS HALL PRIMARY ACADEMY

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Capacity to handle risk

The board of governors 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 governors is of the view that there is a formal ongoing 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 accounts. This process is regularly reviewed by the board of governors.

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 governors;
- regular reviews by the audit 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.
- testing of recruitment processes and record keeping

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 of the internal reviewers
- the financial management and governance self-assessment process or the school resource management self-assessment tool
- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework
- the work of the external auditor
- The feedback obtained from external reviews from partner schools
- the accounting officer has been advised of the implications of the result of their review of the system of internal control by the Internal Scrutiny committee and a plan to address weaknesses [if relevant] 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. The trust is committed to improving the framework further by instructing termly reviews by external assessors and further targeted internal reviews

With regards to Internal Scrutiny, the Governing Board can confirm the following programme of assurance has been applied:

- The continuation of a separate Internal Scrutiny (Audit and Internal Control) Committee
- The trustees have also appointed S Derrick, a trustee, to perform monitoring and peer review on a regular basis.
- A number of Trustee visits took place throughout the year, including a Safeguarding review, a review of the Single Central Record, SEND, Early reading, Expenditure and risks identified on the Risk Register.
- To expand the internal audit function, the academy engaged with an outside company to undertake reviews based upon needs identified in the risk register as well as financial scrutiny. During this academic year, the company reviewed the schools Safeguarding arrangements.
- A programme of two extensive Internal Scrutiny (Audit and Internal Control) meetings throughout the year, ensuring that the trust's system of internal control is effective and that risks are being addressed appropriately.
- A review visit by external IPAG Headteacher's took place to review SEND provision, reading, MFL and religious education

ABBOTS HALL PRIMARY ACADEMY

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The reviewer's role includes giving advice on financial matters and performing a range of checks on the Academy trust's systems (that includes testing payroll, purchasing, control and bank accounts). Scheduled at least three times per year, the reviewer will report to the board of trustees, via the Internal Scrutiny (Audit and Internal Control) Committee on the operation of the systems of control and on the discharge of the board of trustees' financial and safeguarding responsibilities.

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:

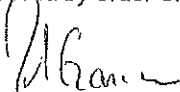
- the work of the internal reviewer;
- the work of the external auditor;
- the financial management and governance self-assessment process;
- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework.

The accounting officer has been advised of the implications of the result of their review of the Audit and Internal Control Committee and a plan to address any weaknesses and ensure continuous improvement of the system is in place.

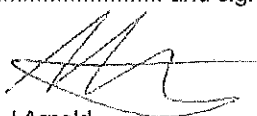
Conclusion

Based on the advice of the audit and risk committee and the accounting officer, the board of governors 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 board of governors on 01/12/2025 and signed on its behalf by:



R Garner
Chair of Trustees



J Arnold
Accounting officer & Headteacher

ABBOTS HALL PRIMARY ACADEMY

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

FOR THE YEAR ENDED 31 AUGUST 2025

As accounting officer of Abbots Hall Primary Academy, 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 the Department for Education (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 governors 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 governors 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 the board of governors and DfE.



J Arnold
Accounting Officer

Date: 01/12/25

ABBOTS HALL PRIMARY ACADEMY

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The governors (who act as trustees for Abbots Hall Primary Academy and are also the directors of Abbots Hall Primary Academy for the purposes of company law) are responsible for preparing the governors' report and the financial statements in accordance with the Academies Accounts Direction 2024 to 2025 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 governors to prepare financial statements for each financial year. Under company law, the governors 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 governors are required to:

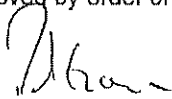
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting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

The governors 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 governors 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 that grants received from ESFA/DfE have been applied for the purposes intended.

The governors 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 governors on 01/12/2025 and signed on its behalf by:



R Garner
Chair of Trustees

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF ABBOTS HALL PRIMARY ACADEMY

FOR THE YEAR ENDED 31 AUGUST 2025

Opinion

We have audited the financial statements of Abbots Hall Primary Academy for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), 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 charitable company'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;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the governors' 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 trust'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 governors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The governors 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.

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF ABBOTS HALL PRIMARY ACADEMY (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Opinions 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 governors' report including the incorporated strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the governors' report including the incorporated strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Responsibilities of governors

As explained more fully in the statement of governors' responsibilities, the governors 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 governors 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 governors are responsible for assessing the academy trust'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 governors either intend to liquidate the charitable company, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the Academy Trust's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of noncompliance throughout the audit, we also specifically considered where and how fraud may occur within the Academy Trust.

The potential effect of these laws and regulations on the financial statements varies considerably.

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF ABBOTS HALL PRIMARY ACADEMY (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Firstly, the Academy Trust is subject to laws and regulations that directly affect the financial statements, including: the Academy Trust's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 (effective from 1 January 2019); the Academies Accounts Direction 2024-25; and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the Academy Trust is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011, the Academy Trust's funding agreement; the requirements of the Academies Trust Handbook 2024; employment legislation; health and safety legislation; safeguarding legislation; the regulatory requirements of the Department for Education; data protection legislations; anti-bribery and corruption legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: income recognition, depreciation of tangible fixed assets; and valuation of local government pension scheme;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries posted by senior management;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis;
- Reviewing the minutes of the meetings of the Governing Body and key sub committees;
- Evaluating internal control and review procedures, and reviewing findings of internal audit reviews;
- Evaluating and documenting internal controls and testing their application by walkthrough;
- Reviewing the work carried out for the Regularity Assurance Report.

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards (UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF ABBOTS HALL PRIMARY ACADEMY (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Kate Bell (Senior Statutory Auditor)

For and on behalf of Rickard Luckin Limited, Statutory Auditor
Chartered Accountants
Suite 8
Phoenix House
Christopher Martin Road
Basildon
Essex
SS14 3EZ

Date: 22/12/25

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO ABBOTS HALL PRIMARY ACADEMY AND THE SECRETARY OF STATE FOR EDUCATION

FOR THE YEAR ENDED 31 AUGUST 2025

In accordance with the terms of our engagement letter dated 1 September 2025 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, 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 Abbots Hall Primary Academy during the period 1 September 2024 to 31 August 2025 have not been applied to the purposes intended by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to Abbots Hall Primary Academy 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 Abbots Hall Primary Academy 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 Abbots Hall Primary Academy and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of the accounting officer of Abbots Hall Primary Academy and the reporting accountant

The accounting officer is responsible, under the requirements of Abbots Hall Primary Academy's funding agreement with the Secretary of State for Education and the Academy Trust Handbook, 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. We report to you whether anything has come to our attention in carrying out our work which suggests that in all material respects, expenditure disbursed and income received during the period 1 September 2024 to 31 August 2025 have not been applied for the purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

Approach

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

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations in order to provide us with sufficient appropriate evidence to express a negative conclusion on regularity.

A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive opinion.

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

The work undertaken to draw to our conclusion includes:

- Reviewing the minutes of the meetings of the Governing Body and key sub committees;
- Evaluating internal control and review procedures, and reviewing findings of internal audit reviews;
- Reviewing action taken as a result of recommendations from internal audit procedures, external audit, and DfE updates;
- Evaluating and documenting internal controls and testing their application by walkthrough;
- Testing a sample of payments to ensure that they have been authorised in accordance with the Academy's financial procedures and the Academies Trust Handbook.

ABBOTS HALL PRIMARY ACADEMY

INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO ABBOTS HALL PRIMARY ACADEMY AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Conclusion

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

Rickard Luckin Ltd

Reporting Accountant

Rickard Luckin Limited
Suite 8
Phoenix House
Christopher Martin Road
Basildon
Essex
SS14 3EZ

Date: 22/12/25.....

ABBOTS HALL PRIMARY ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds: General £	Fixed asset £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and capital grants	3	19,514	-	71,933	91,447	28,662
Charitable activities:						
- Funding for educational operations	4	28,300	2,213,394	-	2,241,694	1,967,148
Other trading activities	5	112,316	-	-	112,316	112,503
Total		160,130	2,213,394	71,933	2,445,457	2,108,313
Expenditure on:						
Charitable activities:						
- Educational operations	7	160,130	2,173,038	128,809	2,461,977	2,196,346
Total	6	160,130	2,173,038	128,809	2,461,977	2,196,346
Net income/(expenditure)		-	40,356	(56,876)	(16,520)	(88,033)
Transfers between funds	15	-	(1,340)	1,340	-	-
Other recognised gains/(losses)						
Actuarial losses on defined benefit pension schemes	17	-	(33,000)	-	(33,000)	(30,000)
Net movement in funds		-	6,016	(55,536)	(49,520)	(118,033)
Reconciliation of funds						
Total funds brought forward		-	2,489	4,722,415	4,724,904	4,842,937
Total funds carried forward		-	8,505	4,666,879	4,675,384	4,724,904

ABBOTS HALL PRIMARY ACADEMY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Comparative year information Year ended 31 August 2024	Notes	Unrestricted funds £	Restricted funds: General Fixed asset		Total 2024 £
		£	£	£	£
Income and endowments from:					
Donations and capital grants	3	17,735	-	10,927	28,662
Charitable activities:					
- Funding for educational operations	4	25,328	1,941,820	-	1,967,148
Other trading activities	5	112,503	-	-	112,503
Total		<u>155,566</u>	<u>1,941,820</u>	<u>10,927</u>	<u>2,108,313</u>
Expenditure on:					
Charitable activities:					
- Educational operations	7	37,521	2,041,394	117,431	2,196,346
Total	6	<u>37,521</u>	<u>2,041,394</u>	<u>117,431</u>	<u>2,196,346</u>
Net income/(expenditure)		118,045	(99,574)	(106,504)	(88,033)
Transfers between funds	15	(136,000)	133,063	2,937	-
Other recognised gains/(losses)					
Actuarial losses on defined benefit pension schemes	17	-	(30,000)	-	(30,000)
Net movement in funds		(17,955)	3,489	(103,567)	(118,033)
Reconciliation of funds					
Total funds brought forward		<u>17,955</u>	<u>(1,000)</u>	<u>4,825,982</u>	<u>4,842,937</u>
Total funds carried forward		<u>-</u>	<u>2,489</u>	<u>4,722,415</u>	<u>4,724,904</u>

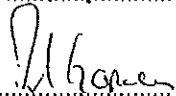
ABBOTS HALL PRIMARY ACADEMY

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		4,662,866		4,722,415
Current assets					
Debtors	12	139,209		116,163	
Cash at bank and in hand		31,017		49,380	
			170,226		165,543
Current liabilities					
Creditors: amounts falling due within one year	13	(157,708)		(163,054)	
Net current assets			12,518		2,489
Net assets excluding pension asset			4,675,384		4,724,904
Defined benefit pension scheme asset	17		-		-
Total net assets			4,675,384		4,724,904
Funds of the academy trust:					
Restricted funds	15				
- Fixed asset funds			4,666,879		4,722,415
- Restricted income funds			8,505		2,489
Total restricted funds			4,675,384		4,724,904
Unrestricted income funds	15		-		-
Total funds			4,675,384		4,724,904

The financial statements on pages 23 to 44 were approved by the governors and authorised for issue on 01/12/2025 and are signed on their behalf by:



R Garner
Chair of Trustees

Company registration number 08484553 (England and Wales)

ABBOTS HALL PRIMARY ACADEMY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Net cash used in operating activities	18		(24,143)		(82,183)
Cash flows from investing activities					
Capital grants from DfE Group		64,605		7,820	
Capital funding received from sponsors and others		10,435		-	
Purchase of tangible fixed assets		(69,260)		(124,752)	
Net cash provided by/(used in) investing activities			<u>5,780</u>		<u>(116,932)</u>
Net decrease in cash and cash equivalents in the reporting period			(18,363)		(199,115)
Cash and cash equivalents at beginning of the year			<u>49,380</u>		<u>248,495</u>
Cash and cash equivalents at end of the year			<u><u>31,017</u></u>		<u><u>49,380</u></u>

ABBOTS HALL PRIMARY ACADEMY

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), judgements and key sources of estimation uncertainty, is set out below.

1.1 Basis of preparation

The financial statements of the academy trust, which is a public benefit entity under FRS 102, have been prepared under the historical 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 financial statements 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 the Department for Education, the Charities Act 2011 and the Companies Act 2006.

1.2 Going concern

At 31 August 2025 the Academy Trust reserves amount to £8.5k of restricted funding and there are no cash flow problems. Reserves have fallen over the past few years due to the unfunded Support Staff increases. The Academy has strived to make in-year balanced budgets over these years and ensured that reserves have not fallen any further.

Considering the above and after making appropriate enquiries and having reviewed and considered its dynamic Three Year Budget Plan as well as the monthly financial management reports produced by the School's finance team, the Governing Body has a reasonable expectation that the Academy Trust has adequate resources to continue in operational existence for the foreseeable future and certainly up to the end of the Academic Year 2025-2026 and beyond. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

1.3 Income

All incoming resources are recognised when the academy trust 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 period for which it is receivable, and any abatement in respect of the period 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.

Sponsorship income

Sponsorship income provided to the academy trust which amounts to a donation is recognised in the statement of financial activities in the period in which it is receivable (where there are no performance-related conditions), where the receipt is probable and it can be measured reliably.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

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 period it is receivable and to the extent the academy trust has provided the goods or services.

Donated goods, facilities and services

Goods donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. If it is practical to assess the fair value at receipt, it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impractical to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Donated fixed assets

Donated fixed assets are measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the academy trust's accounting policies.

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 are allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT.

Expenditure on raising funds

This includes all expenditure incurred by the academy trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities

These are costs incurred on the academy trust's educational operations, including support costs and costs relating to the governance of the academy trust apportioned to charitable activities.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Tangible fixed assets and depreciation

Assets costing £750 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 that require 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, at rates calculated to write off the cost of each asset on a [straight-line/reducing balance] basis over its expected useful life, as follows:

Land and buildings	2% Straight Line
Computer equipment	33% Straight Line
Fixtures, fittings & equipment	20% Straight line

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.

1.6 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 trust 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.

1.7 Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term.

1.8 Financial instruments

The academy trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the academy trust and their measurement basis are as follows.

Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.9 Taxation

The academy trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the academy trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Pensions benefits

Retirement benefits to employees of the academy trust are provided by the Teachers' Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit schemes and the assets are held separately from those of the academy trust.

The TPS is an unfunded scheme and contributions are calculated to spread the cost of pensions over employees' working lives with the academy trust 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 based on quadrennial valuations using a prospective unit credit method. The 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 are 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 trust 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 net income or expenditure 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.

1.11 Fund accounting

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

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by 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.

2 Critical accounting estimates and areas of judgement

Accounting estimates and judgements 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.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and areas of judgement

(Continued)

Critical accounting estimates and assumptions

The academy trust 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 17, will impact on 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.

Critical areas of judgement

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The only case whereby this arises is in respect of the depreciation policies relating to the fixed assets held by the academy, which are based on the estimated useful lives of the assets.

3 Donations and capital grants

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Trips	14,273	-	14,273	13,231
Capital grants	-	61,498	61,498	10,927
Other donations	5,241	10,435	15,676	4,504
	<u>19,514</u>	<u>71,933</u>	<u>91,447</u>	<u>28,662</u>

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Funding for the academy trust's educational operations

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
DfE/ESFA grants				
General annual grant (GAG)	-	1,532,099	1,532,099	1,519,850
Other DfE/ESFA grants:				
- UIFSM	-	54,903	54,903	50,714
- Pupil premium	-	107,647	107,647	100,485
- Teachers pay and pension	-	59,169	59,169	39,845
- Mainstream schools additional grant	-	-	-	49,734
- Core School Budget Grant	-	56,298	56,298	-
- Others	-	39,446	39,446	31,023
	-	1,849,562	1,849,562	1,791,451
Other government grants				
Local authority grants	-	363,832	363,832	150,369
Other incoming resources	28,300	-	28,300	25,328
Total funding	28,300	2,213,394	2,241,694	1,967,148

5 Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Hire of facilities	7,093	-	7,093	905
Other income	105,223	-	105,223	111,598
	112,316	-	112,316	112,503

6 Expenditure

	Staff costs £	Non-pay expenditure		Total 2025 £	Total 2024 £
		Premises £	Other £		
Academy's educational operations					
- Direct costs	1,480,602	104,543	131,888	1,717,033	1,515,512
- Allocated support costs	424,059	151,993	168,892	744,944	680,834
	1,904,661	256,536	300,780	2,461,977	2,196,346

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6	Expenditure	(Continued)		
	Net income/(expenditure) for the year includes:	2025	2024	
		£	£	
	Depreciation of tangible fixed assets	128,809	117,431	
	Fees payable to auditor for:			
	- Audit	11,250	13,000	
	- Other services	1,880	2,000	
	Net interest on defined benefit pension liability	(7,000)	(4,000)	
		<u> </u>	<u> </u>	
7	Charitable activities			
		Unrestricted	Restricted	Total
		funds	funds	2025
		£	£	£
	Direct costs			
	Educational operations	76,848	1,640,185	1,717,033
	Support costs			
	Educational operations	83,282	661,662	744,944
		<u>160,130</u>	<u>2,301,847</u>	<u>2,461,977</u>
				<u>2,196,346</u>
	Analysis of costs			2025
				£
	Direct costs			
	Teaching and educational support staff costs			1,480,602
	Staff development			6,209
	Depreciation			104,543
	Technology costs			6,465
	Educational supplies and services			80,013
	Educational consultancy			1,970
	Other direct costs			37,231
				<u>1,717,033</u>
				<u>1,515,512</u>

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7	Charitable activities	(Continued)	
	Support costs		
	Support staff costs	424,059	364,145
	Depreciation	24,266	18,670
	Technology costs	22,757	20,947
	Maintenance of premises and equipment	33,160	43,805
	Cleaning	32,919	30,130
	Energy costs	33,062	39,201
	Rent, rates and other occupancy costs	13,481	11,555
	Insurance	12,693	7,388
	Security and transport	2,412	3,159
	Catering	103,188	97,613
	Finance costs	(7,000)	(4,000)
	Legal costs	401	165
	Other support costs	33,002	31,376
	Governance costs	16,544	16,680
		744,944	680,834

8 Staff

Staff costs and employee benefits

Staff costs during the year were:

	2025	2024
	£	£
Wages and salaries	1,431,997	1,288,428
Social security costs	137,017	112,000
Pension costs	335,647	279,819
Staff costs - employees	1,904,661	1,680,247
	1,904,661	1,680,247
Staff development and other staff costs	6,209	5,822
Total staff expenditure	1,910,870	1,686,069

Staff numbers

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

	2025	2024
	Number	Number
Teachers	15	13
Administration and support	37	36
Management	4	4
	56	53

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Staff (Continued)

Higher paid staff

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

	2025 Number	2024 Number
£60,001 - £70,000	2	1
£70,001 - £80,000	1	1
	<u> </u>	<u> </u>

Key management personnel

The key management personnel of the academy trust comprise the governors and the senior management team as listed on page. The total amount of employee benefits (including employer pension contributions and employers NI) received by key management personnel for their services to the academy trust was £364,031 [2024: £333k].

9 Governors' remuneration and expenses

One or more of the governors has been paid remuneration or has received other benefits from an employment with the academy trust. The principal and other staff governors only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment, and not in respect of their services as governors.

The value of governors' remuneration and other benefits was as follows:

J Arnold (Headteacher):

Remuneration £75,000 - £80,000 (2024 - £70,000 - £75,000)

Employer's pension contributions £5,000 - £10,000 (2024 - £15,000 - £20,000)

J Forkner:

Remuneration £60,000 - £65,000 (2024 - £55,000 - £60,000)

Employer's pension contributions £5,000 - £10,000 (2024 - £15,000 - £20,000)

G Ward:

Remuneration £35,000 - £40,000 (2024 - £30,000 - £35,000)

Employer's pension contributions £0 - £5,000 (2024 - £5,000 - £10,000)

A Brodie:

Remuneration £25,000 - £30,000 (2024 - £25,000 - £30,000)

Employer's pension contributions £0 - £5,000 (2024 - £5,000 - £10,000)

Governors' expenses

During the period ended 31 August 2025 expenses for school purposes totalling £5,272 were reimbursed directly to 4 governors (2024: £nil).

10 Governors' and officers' insurance

In accordance with normal commercial practice, the academy trust has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy trust business. The insurance provides cover up to £5,000,000 on any one claim. The cost of this insurance is included in the total insurance cost.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Tangible fixed assets

	Land and buildings	Assets under construction	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
At 1 September 2024	5,094,257	239,499	157,678	303,467	5,794,901
Transfers in the period	239,499	(239,499)	-	-	-
Additions	49,584	-	3,126	16,550	69,260
At 31 August 2025	5,383,340	-	160,804	320,017	5,864,161
Depreciation					
At 1 September 2024	657,478	-	146,659	268,349	1,072,486
Charge for the year	104,543	-	9,013	15,253	128,809
At 31 August 2025	762,021	-	155,672	283,602	1,201,295
Net book value					
At 31 August 2025	4,621,319	-	5,132	36,415	4,662,866
At 31 August 2024	4,436,779	239,499	11,019	35,118	4,722,415

12 Debtors

	2025 £	2024 £
Trade debtors	1,165	534
VAT recoverable	18,321	32,100
Other debtors	950	-
Prepayments and accrued income	118,773	83,529
	139,209	116,163

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	20
Other taxation and social security	31,781	24,993
Other creditors	38,348	35,552
Accruals and deferred income	87,579	102,489
	157,708	163,054

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Deferred income

	2025 £	2024 £
Deferred income is included within:		
Creditors due within one year	35,900	34,584
Deferred income at 1 September 2024	34,584	25,518
Released from previous years	(34,584)	(25,518)
Resources deferred in the year	35,900	34,584
Deferred income at 31 August 2025	35,900	34,584

15 Funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2025 £
Restricted general funds					
General Annual Grant (GAG)	-	1,532,099	(1,521,355)	(1,340)	9,404
UIFSM	-	54,903	(54,903)	-	-
Pupil premium	485	107,647	(109,031)	-	(899)
Other DfE/ESFA grants	2,004	154,913	(156,917)	-	-
Other government grants	-	363,832	(363,832)	-	-
Pension reserve	-	-	33,000	(33,000)	-
	2,489	2,213,394	(2,173,038)	(34,340)	8,505
Restricted fixed asset funds					
DfE group capital grants	-	61,498	-	(61,498)	-
General fixed assets	4,722,415	10,435	(128,809)	62,838	4,666,879
	4,722,415	71,933	(128,809)	1,340	4,666,879
Total restricted funds	4,724,904	2,285,327	(2,301,847)	(33,000)	4,675,384
Unrestricted funds					
General funds	-	160,130	(160,130)	-	-
Total funds	4,724,904	2,445,457	(2,461,977)	(33,000)	4,675,384

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Funds

(Continued)

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

Restricted general funds are generated from Government sources and include General Annual Grant, Pupil Premium and similar income. These funds are applied for the purposes intended in accordance with the objects of the Academy Trust.

Unrestricted funds have no specific restriction and are used in accordance with the objects of the Academy Trust.

DFE capital grants include CIF, devolved formula capital grant and PTA. The assets are used for the purposes intended in accordance with the objects of the Academy Trust.

Restricted pension funds relate to the local government pension scheme which is an asset position. The fund is specific to the Academy share of the scheme assets and liabilities.

The Academy is not subject to a restriction via its Funding Agreement on the amount of General Annual Grant (GAG) that it can carry forward.

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

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 £
Restricted general funds					
General Annual Grant (GAG)	-	1,519,850	(1,652,913)	133,063	-
UIFSM	-	50,714	(50,714)	-	-
Pupil premium	2,000	100,485	(102,000)	-	485
Other DfE/ESFA grants	-	120,402	(118,398)	-	2,004
Other government grants	-	150,369	(150,369)	-	-
Pension reserve	(3,000)	-	33,000	(30,000)	-
	(1,000)	1,941,820	(2,041,394)	103,063	2,489
Restricted fixed asset funds					
DfE group capital grants	111,000	10,927	-	(121,927)	-
General fixed assets	4,714,982	-	(117,431)	124,864	4,722,415
	4,825,982	10,927	(117,431)	2,937	4,722,415
Total restricted funds	4,824,982	1,952,747	(2,158,825)	106,000	4,724,904
Unrestricted funds					
General funds	17,955	155,566	(37,521)	(136,000)	-
Total funds	4,842,937	2,108,313	(2,196,346)	(30,000)	4,724,904

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

16 Analysis of net assets between funds

	Unrestricted Funds £	General £	Restricted funds: Fixed asset £	Total Funds £
Fund balances at 31 August 2025 are represented by:				
Tangible fixed assets	-	-	4,662,866	4,662,866
Current assets	-	166,213	4,013	170,226
Current liabilities	-	(157,708)	-	(157,708)
Total net assets	-	8,505	4,666,879	4,675,384

	Unrestricted Funds £	General £	Restricted funds: Fixed asset £	Total Funds £
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	-	-	4,722,415	4,722,415
Current assets	-	165,543	-	165,543
Current liabilities	-	(163,054)	-	(163,054)
Total net assets	-	2,489	4,722,415	4,724,904

17 Pension and similar obligations

The academy trust'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 Barnett Waddingham. Both are multi-employer defined benefit schemes.

The latest actuarial valuation of the TPS related to the period ended 31 March 2020, and that of the LGPS related to the period ended 31 March 2022.

Contributions amounting to £38,348 were payable to the schemes at 31 August 2025 (2024: £36k) and are included within creditors.

Teachers' Pension Scheme

Introduction

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for teachers in academy trusts. 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.

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.

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

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 will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2027.

The employer's pension costs paid to the TPS in the period amounted to £208,906 (2024: £172k).

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

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 contributions are as noted below. The agreed contribution rates for future years are 25% for employers and 5.5-12.5% 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.

Total contributions made	2025	2024
	£	£
Employer's contributions	154,000	141,000
Employees' contributions	37,000	34,000
Total contributions	<u>191,000</u>	<u>175,000</u>

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations (Continued)

Principal actuarial assumptions	2025	2024
	%	%
Rate of increase in salaries	3.5	3.85
Rate of increase for pensions in payment/inflation	2.5	2.85
Discount rate for scheme liabilities	6	5.05
Inflation assumption (CPI)	2.5	2.85

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

	2025	2024
	Years	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

Scheme liabilities would have been affected by changes in assumptions as follows:

	+0.1%	0.0%	-0.1%
Adjustment to discount rate	£000	£000	£000
Present value of total obligation	1,274	1,296	1,318
Projected service cost	93	96	99

	+0.1%	0.0%	-0.1%
Adjustment to long term salary increase	£000	£000	£000
Present value of total obligation	1,297	1,296	1,295
Projected service cost	96	96	96

	+0.1%	0.0%	-0.1%
Adjustment to pension increases and deferred revaluation	£000	£000	£000
Present value of total obligation	1,318	1,296	1,275
Projected service cost	99	96	93

	+1 Year	None	-1 Year
Adjustment to life expectancy assumptions	£000	£000	£000
Present value of total obligation	1,327	1,296	1,266
Projected service cost	99	96	93

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

17	Pension and similar obligations	(Continued)	
	The academy trust's share of the assets in the scheme	2025	2024
		Fair value	Fair value
		£	£
	Equities	986,000	913,000
	Gilts	24,000	28,000
	Cash	27,000	28,000
	Property	137,000	114,000
	Other assets	574,000	542,000
		<hr/>	<hr/>
	Total market value of assets	1,748,000	1,625,000
	Restriction on scheme assets	(452,000)	(68,000)
		<hr/>	<hr/>
	Net assets recognised	1,296,000	1,557,000
		<hr/>	<hr/>
	The actual return on scheme assets was £156,000 (2024: £162,000).		
	Amount recognised in the statement of financial activities	2025	2024
		£	£
	Current service cost	127,000	111,000
	Interest income	(81,000)	(74,000)
	Interest cost	74,000	70,000
	Administration expenses	1,000	1,000
		<hr/>	<hr/>
	Total amount recognised	121,000	108,000
		<hr/>	<hr/>
	Changes in the present value of defined benefit obligations	2025	2024
		£	£
	At 1 September 2024	1,557,000	1,328,000
	Current service cost	127,000	111,000
	Interest cost	74,000	70,000
	Employee contributions	37,000	34,000
	Actuarial (gain)/loss	(276,000)	49,000
	Benefits paid	(223,000)	(35,000)
		<hr/>	<hr/>
	At 31 August 2025	1,296,000	1,557,000
		<hr/>	<hr/>

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations (Continued)

Changes in the fair value of the academy trust's share of scheme assets

	2025 £	2024 £
At 1 September 2024	1,625,000	1,325,000
Interest income	81,000	74,000
Actuarial gain	75,000	88,000
Employer contributions	154,000	141,000
Employee contributions	37,000	34,000
Benefits paid	(223,000)	(35,000)
Effect of non-routine settlements and administration expenses	(1,000)	(2,000)
At 31 August 2025	1,748,000	1,625,000
Restriction on scheme assets	(452,000)	(68,000)
Net assets recognised	1,296,000	1,557,000

Restriction of pension scheme assets

The net gain recognised on scheme assets has been restricted because the full pension surplus is not expected to be recovered through refunds or reduced contributions in the future.

18 Reconciliation of net expenditure to net cash flow from operating activities

	Notes	2025 £	2024 £
Net expenditure for the reporting period (as per the statement of financial activities)		(16,520)	(88,033)
Adjusted for:			
Capital grants from DfE and other capital income		(71,933)	(10,927)
Defined benefit pension costs less contributions payable	17	(26,000)	(29,000)
Defined benefit pension scheme finance income	17	(7,000)	(4,000)
Depreciation of tangible fixed assets		128,809	117,431
(Increase) in debtors		(26,153)	(24,688)
(Decrease) in creditors		(5,346)	(42,966)
Net cash used in operating activities		(24,143)	(82,183)

19 Analysis of changes in net funds

	1 September 2024 £	Cash flows £	31 August 2025 £
Cash	49,380	(18,363)	31,017

ABBOTS HALL PRIMARY ACADEMY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Related party transactions

No related party transactions took place in the period of account, other than certain governors' remuneration and expenses already disclosed in note 9.

21 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 or she is a member, or within one year after he or she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he or she ceases to be a member.