

Company registration number 07697027 (England and Wales)

**West Hill School**

**(A company limited by guarantee)**

**Annual report and financial statements**

**For the year ended 31 August 2025**

# West Hill School

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# West Hill School

## Reference and administrative details

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### Members

Dr M Davies  
Mr I Berry  
Mr P Holden  
Mrs J Littlewood  
Mr I Sharkett

### Governors and Trustees (Directors)

Mr D Tilbrook – Chair  
Mrs J Mirtorabi – Vice Chair  
Ms S Bhavsar (appointed 11 December 2024)  
Ms C Cronin (appointed 11 December 2024)  
Mrs K Davis  
Mrs S Din  
Mr D Greenwood (appointed 11 October 2024)  
Ms C Harrop (appointed 11 October 2024)  
Mrs H Mistry (appointed 1 September 2024)  
Mrs S Naz (appointed 11 December 2024)  
Mrs A Patel (appointed 11 October 2024)  
Mrs L Ritchie (appointed 11 December 2024)  
Ms S Smith

### Senior management team

- Headteacher	Ms C Cronin
- Deputy Head	Mr P Butterworth
- Deputy Head	Mr J Watt
- Assistant Head	Mr M O'Dowd
- Assistant Head	Mrs K Anderton
- Assistant Head	Mrs A Barton
- Assistant Head	Miss J Staples
- Business Manager	Miss K Shackleton

### Company registration number

07697027 (England and Wales)

### Principal and registered office

Stamford Street, Stalybridge, Cheshire, SK15 1LX

### Independent auditor

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

### Bankers

Lloyds Bank Plc, 16 Market Street, Oldham, OL1 1JG

### Solicitors

Eversheds Sutherland International LLP, Eversheds House, 70 Great Bridgewater Street, Manchester, M1 5ES

# West Hill School

## Trustees' report

### For the year ended 31 August 2025

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The trustees present their annual report together with the financial statements 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 and strategic report under company law.

The Trust operated an academy for pupils aged 11 to 16 serving a catchment area in Tameside. It has a pupil capacity of 850 and had a roll of 854 (as of 21st October 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 operated as West Hill School.

The trustees of West Hill School are also the directors of the charitable company for the purposes of company law. Details of the trustees who served during the year, and to the date these financial statements are approved, are included in the Reference and Administrative Details on page 1.

##### **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.

##### **Trustees' indemnities**

Subject to the provisions of the Companies Act 2006, all trustees and officers are indemnified against any liability incurred by them in their capacity in defending any proceedings, whether civil or criminal, in which judgment is given in favour or in which they are acquitted or in connection with any application in which relief is granted to them by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the academy trust.

The academy trust has opted into the Department for Education's risk protection arrangement (RPA), an alternative to insurance where UK government funds cover losses that arise. This scheme protects trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business, and provides cover up to £10,000,000. It is not possible to quantify the trustees' and officers' indemnity element from the overall cost of the RPA scheme.

##### **Method of recruitment and appointment or election of trustees**

The Trust ensures that it maintains appropriate numbers of Trustees on the Trustee Body. At such times as it is required to appoint new Trustees the following recruitment process operates.

If the requirement is for a Parent Trustee, a letter is circulated to all parents/carers of pupils currently on roll. Nominations are returned to the school by the given closing date. Should more nominations be received than places available an election will be organised, voting is by secret ballot. Closing date and time is published and all votes are counted and the results announced at a public meeting.

Where an Academy Trustee is to be appointed, a skills audit is conducted to establish where there is a skills gap. The balance of Trustees is appointed by the members of the Trust.

##### **Policies and procedures adopted for the induction and training of trustees**

All Trustees receive a welcome pack, containing pertinent information relating to the Trust, including financial information. Training is given with regards to safeguarding and child protection. A range of other courses are made available to all members and trustees subscribe to those where appropriate.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### Organisational structure

The Academy's organisational structure comprises of three tiers: Members, Trustees and Senior Leadership Team. The objective of this structure is to delegate responsibility thereby encouraging participation from all levels in decision making.

The Board of Members provide governance for the Academy through a means of delegation to the Trustees. The primary responsibilities of the Trustees are to discuss and approve various operating policies, approving the School Improvement Plan and budget and making decisions about major items that affect the academy, for example future strategic and operational directions and staffing. The Trustees have an approved structure, terms of reference and standing orders.

The Senior Leadership Team comprises of seven members: one Headteacher, two Deputy Headteachers and four Assistant Headteachers. This team ensure that policy as directed by the Trustee body is implemented in the academy and carried out. Regular reports are made by the team back to the Trustee body. The Headteacher is the accounting officer.

#### Arrangements for setting pay and remuneration of key management personnel

The arrangements for setting pay for the senior leadership team is split between the Teachers' Pay and Conditions document and the NJC scale. The Headteacher, Deputies and Assistant Headteachers are all teachers and their pay is set in accordance with the leadership pay range applicable to the school (using the groups and pay ranges document). The Business Manager's salary is paid on the local government pay spine.

#### Trade union facility time

##### Relevant union officials

Number of employees who were relevant union officials during the relevant period	3
Full-time equivalent employee number	2.80

##### Percentage of time spent on facility time

Percentage of time	Number of employees
0%	1
1%-50%	2
51%-99%	-
100%	-

##### Percentage of pay bill spent on facility time

Total cost of facility time	1,711
Total pay bill	4,098,866
Percentage of the total pay bill spent on facility time	0.04%

##### Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours	-
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#### Related parties and other connected charities and organisations

The academy trust is not connected to, or related to, any other organisations as defined by the relevant Charities SORP. The members, trustees, senior staff and their families are regarded as related parties in accordance with the definition in the Charities SORP. All transactions with such parties are conducted in accordance with the academy financial regulations and procurement procedures.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### Objectives and activities

##### Objects and aims

The main objective of the Academy is to promote the advancement of education for all students and staff. Through the delivery of a well-developed, broad and balanced curriculum model and sound care, guidance and support for all at the Academy we are able to sustain an environment that secures quality of education in a happy, safe environment.

The main aims of the Academy are:

- To continue to develop strategies that support and provide for continued education improvements
- To ensure best value is achieved in all areas of expenditure
- To ensure that we continue to comply with legislative and statutory requirements for all areas of the Academy

These aims are underpinned by:

- Upholding the Academy's reputation in the community by continuing to achieve excellent exam results
- Encouraging students to reach the highest standards in everything they do
- Developing students' personal responsibility, respect for others and the environment
- Offering a wide range of learning opportunities beyond the classroom accessible to all
- Connections with outside agencies to ensure that a fully encompassing support network is in place for the students and staff
- Inspiring students and staff to foster positive attitudes towards every aspect of school life and the wider community encouraging them to mature and fulfil their own ambitions

#### Objectives, strategies and activities

The Trust's principal activities are to provide education to 11–16-year-olds, without prejudice, carrying on, managing and developing a broad and balanced curriculum.

Building on from the previous academic year, the focus for the Academy for the year ending August 2024 remained primarily around three key areas, with 3 aims:

- Curriculum - Teaching, Learning and Assessment:
  - i) Designed a carefully sequenced and ambitious curriculum, notably within a focus at KS3.
  - ii) Increase the regular and routine practice of formative assessment through tailored CPD with SSAT/EEF, within a 2-year investment
  - iii) Improve assessment design, capture and communication of students' learning through reports
  - iv) Ensure incisive feedback is in place and all pupils given the opportunity to respond
- Leadership and Management:
  - i) Drive standards and practice of ambition and empowerment within a newly formed SLT and Middle Leaders
  - ii) Support leaders in networking hubs and development of best practice
  - iii) Continue to support all staff on the elements of the plan for delivery
  - iv) Providing further opportunities for teachers to learn from the good practice that exists within the school and in good and outstanding local schools, in order to increase the proportion of outstanding teaching
- Personal development, behaviour and safety:
  - i) Increased tracking of low-disruption hot spot areas
  - ii) Increase contact with parents of persistent absentees
  - iii) Investment within SEN and pastoral teams through CPD and staffing to ensure needs of upcoming cohorts is matched (growing SEN)
  - iv) Embed IAG activities across the curriculum.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### Public benefit

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

To ensure that purposes of public benefit are met through the aims and objectives of the Academy the Trustees have referred to the general guidance on public benefit as detailed by the Charity Commission. By clearly identifying the activities of the Academy and how these service the students and public the trustees are satisfied that they are able to demonstrate how they are supportive of public benefit.

#### Strategic report

##### Achievements and performance

###### Academic Performance

Performance at KS4 across a wide range of subjects in 2024 led to a Progress 8 score of -0.33 which is 'below average'. This is comparable with the 2023 outcomes of -0.31. The significant factor in the whole school progress 8 score are the English outcomes. Academic outcomes are average for Tameside school performance. Without KS2 measures with 2024 and 2025 outcomes, progress 8 cannot be reported. Our attainment 8 score is average within Tameside at 43.05.

From 2024 outcomes, our strongest performing prior attaining band was low prior attaining (-0.19 in 2023 to -0.05 in 2024), mid prior attaining (-0.35 in 2023 to -0.17 in 2024) then high prior attaining (-0.29 in 2023 to -0.65 in 2024). Overall P8 for 2024 outcomes was -0.33. Three of our SIP priorities are focused around the quality of the curriculum intent, notably the level of challenge, assessment and engagement, and its implementation and school-wide interventions to close gaps within data analysis. The school has been on a significant journey in ensuring the behaviour and attitudes of the students are improved and now a greater shift is needed on the rigour and ambition of our curriculum. Our staffing model from 2023-24 has focused on greater pastoral support and capacity within the immediacy of need in the day, alongside restorative practice and relational inclusion.

The growing number of SEND and FSM learners has been an integral driver behind recruitment and the CPD investment in adaptive implementation in the classroom and the co-curricular school programme. There has been an increase in students requiring Speech and Language support with consequent training of our LSAs in EKLAN to support the growing needs of the boys and the increase in current primary-aged students with Speech and Language needs. There have been delays with gaining the appropriate support or information from the Tameside SEND team. The pastoral team support a rising number of young men with SEMH issues and there are links between mental health, absence and underperformance. There are 4 young carers.

Most students are White British (79%) increasing by 2% from 2024-25 with the national average at 62% in 2024-25. The number of students with English as additional language has decreased from 7% last academic year to currently 5% with national figures of 19.16%. The largest second language being Urdu at 4%.

	2022-2023	2023-2024	2024-2025	2025-2026
FSM	132 (PP 203)	196 (PP 259)	227 (PP 268)	256 (PP 296)
SEN	120 (K 107)	145 (K 131)	191 (K 140)	203 (K 147)
LAC	7	9	9	16
EHCP	13	9	16	28

#### Incoming Year 7s only, for 2025-2026

SEND: 46    SEN K: 32    EHCP: 14    LAC: 6    FSM: 62 (PP 71)

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# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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Absence and persistent absence are both below the last available local and national averages, and below that of schools with similar levels of deprivation with the 24-25 DfE schools' comparison highlighting our school attendance as consistently higher than similar schools. For 2024-2025, West Hill was 1st compared to 20 similar schools with 93.5%, average being 91%. Our persistent absence was also 1st compared to other schools at 16% compared to that of 24.2% of similar schools. The rate of overall absence in 2023-24 and 2024-25 was in the lowest 20% of similar schools, nationally. Students in receipt of FSM ended on 91.5% compared to 84.8% in similar schools. Students with SEND at 90.4% compared to 84.9% in similar settings. Our attendance rose by 0.5% from 23-24 to 24-25. Our FSM from 23-24 to 24-25 rose by 1.1%. SEN attendance remained the same between both years, above that of similar schools. We believe this is reflective of strong systems and a good school whereby students want to attend, feeling safe and cared for. Our current Year 10 ended 24-25 with the highest severely absent (2%) with current Year 9 and 11 with the highest persistent absence (16% Year 9 and 18% Year 11) with 16% in Year 10. These have formed priority intervention within the academic year of 2025-26. Within 2024, our school performance around disadvantaged learners began to close with our PP P8 score moving from -0.70 to -0.56, similarly within our FSM cohort moving from -0.85 in 2023 to -0.58 in 2024. In 2025, attainment of our disadvantaged cohort was 37.31 with national attainment 8 for disadvantaged learners at 34.6 and, Tameside 33.4 and Tameside disadvantaged boys at 31.5.

Fixed-term exclusions remain lower than comparable schools and lower than local schools. Ongoing pastoral work has been established with parents/carers with wider and more complex needs to prevent the escalation of behaviour.

#### Information, Advice and Guidance (IAG)

The school holds the 'Quality in Careers Standard', which was reassessed in December 2021 and is due for a full review in 2024 as we await this outcome. Following this, the school were asked to provide a best practice case-study for the national awarding body. All our pupils receive careers advice and support all the way through from Y7 to Y11, the Gatsby benchmarks are close to being met in full. Year 10 take part in a two-week work experience placement and two college taster days. We also host events with speakers invited from sectors of industry and education. This programme leads to very pleasing destinations data including lower than average NEETs compared to local and national data.

#### School Improvement Plan

The SIP focuses around the following areas for improvement and relate to the School Evaluation Form (SEF):

- 1) Evaluation and collation of the intended curriculum departmentally and whole school so that the curriculum intent is fully mapped with clear knowledge and skills at end points, empowering all learners to succeed, with empowered Curriculum Leaders and staff implementing with purpose. What we say we do, we deliver.
- 2) 2. Strategic development and coordination of assessment throughout the curriculum to ensure consistency of purpose and validity so that students' understanding is measured accurately with post-data evaluation processes that are secure and effective in closing gaps in knowledge and informing responsive teaching.
- 3) 3. Embed purposeful whole school and departmental quality assurance that informs a range of evidence-based strategies so that accurate accounts of department and whole school quality are measured and acted on through purposeful CPD.
- 4) 4. Further develop a culture of excellence through the embedding of the 'West Hill Way' so that the inclusion of all students is paramount with clear expectations for all to succeed through adaptive teaching and restorative practice.
- 5) 5. Further develop a consistent rewarding and leadership system that recognises character, resilience and leadership so that all staff and students engage within school life with clear opportunities and impact mapped.
- 6) 6. Further develop leadership at all levels through coaching and CPD so that we realise vision, set standards and hold accountability to drive improvement.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### Key performance indicators

Salary costs for the financial year inclusive of employer pension and NI were £4,098,866 which was 72.5% of the delegated revenue grant income from the DfE (£5,648,062) compared to 82% 2023/24.

As of 31.08.25 staff in post 102, FTE of 97.12.  
SLT/Teaching staff 55, FTE 52.93  
Support Staff 46, FTE 36.39

Support staff pay award was a fixed increase of £1290 resulting in an uplift of between 2.5% and 5.77% dependent on pay scale, this was a decrease in comparison to 23.24 which was a flat rate of £1925.00

Additional savings were made with the removal of overtime at enhanced rates for support staff, replacing with a work life balance model of time off in lieu.

Teaching staff resignations in spring term resulted in under budget spend. Additionally, Teachers Pension costs were reduced with staff choosing to opt out for periods of the year.

The Teachers pay award was funded with additional Grants at 5.5%, a decrease from 23.24 of 6.5% (7.1% for M1)

Staff training - An average of £178.73 was spent on staff training (course cost provision) compared to £248 over the financial year 2023/24. SLT have been pivotal in staff development. All staff continue to have unlimited access to training courses provided by the National College relevant to their work / subject area with the addition of access to Iris Connect. Statutory training is monitored and recorded via a single Central Register.

Absence - there have been 628 days lost to sickness 24.25 compared to 190 days 23.24. Cost of externally sourced teaching supply staff in 2024/25 was £45K compared to £28K 2023/24. This increase was due to elevated sick days which included 5 long term sickness.

Utilities - Costs of Utilities fell significantly in 24.25 due to a change of contract. 24.25 costs for Gas/ Electricity and Water were £188K compared to £386K in 23.24. Reduced costs had been anticipated in budget which performed near to target at 97%.

#### Going concern

After making appropriate enquiries, the board of trustees has a reasonable expectation that the academy trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board of trustees continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the statement of accounting policies.

#### Promoting the success of the academy trust

Our school prides itself on its opportunity-based curriculum. Our curriculum is specifically tailored to empower our young men, giving them the knowledge, skills, confidence and set of behaviours to become fully engaged citizens within the community.

West Hill is a school which recognises that what we offer outside of the classroom is as important as what takes place within it. It is a school in which boys are exposed to, and encouraged to partake in, a wealth of co-curricular activities to not only broaden the mind, but support and protect it.

Our school prides itself in having the highest reputation in our community, exemplified at all times, by the conduct of the West Hill Boy.

West Hill is a school where we promote the physical and emotional well-being of its staff by creating a working environment in which they feel valued, supported, and encouraged to thrive.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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West Hill is ambitious in its vision for future developments and is committed to working to achieve this. Projects that deliver improvements to the educational experiences of our pupils are front and centre of our decision making. Striving to be better tomorrow than we are today, we use a range of resources to secure the best way of achieving our goals. In the summer of 2024, stakeholders worked together to rewrite our school vision as the following:

**At West Hill, we have an uncompromised, aspirational vision that:**

- Everybody will experience a rich curriculum that expands beyond the classroom, empowering them to feel successful and make ambitious future choices.
  - Every lesson enables individual success through quality adaptive teaching and shared expectations.
  - Everybody matters and has a right to be safe, valued and treated with kindness.
- Everybody will be supported to develop a healthy understanding of themselves and respect for others.
  - Everybody will be ready and take responsibility for their own learning, choosing thoughtful behaviours that show empathy for others.
  - Everybody in our West Hill family will collaborate and support each other to realise their aspirations and celebrate success.

**This forms our West Hill Way.**

By having an inclusive and supportive culture our staff are supported both professionally and personally. Staff turnover at the school is low which allows for the continuity of a high level of experienced professional input.

West Hill School fosters a collaborative approach with all our pupils, parents, staff and other stakeholders. The work done to improve parental engagement continues to be developed and deliver excellent engagement with all groups of parents, leading to positive engagement with school. The community culture amongst staff allows for positive discussions at all levels from new classroom initiatives to supporting pupils and others through to the physical aspects of the buildings. Voice work is conducted three times per year with feedback from parents/carers, students and staff being triangulated to recognise the strengths in practice but also to work on feedback to move us forward.

We have positive relationships with the businesses we work with. Businesses are keen to work with us, particularly around careers, giving time to take part in interview practice and work experience placements.

#### **Financial review**

The main income source to the academy is DfE funding. This is a prescribed formula, primarily based on pupil numbers. Pupil numbers at West Hill School remain stable and we continue to be oversubscribed by +4.

No Capital bids were submitted for 2024/25.

New Service Level Contracts were secured for Cleaning and Catering.

Catering was retained by Taylor Shaw for 3 years with a negotiated agreement to freeze the cost of Free School Meals @ £2.50 for the duration of the contract. The benefits of this agreement will provide security to the school as it is anticipated Pupil Premium numbers will grow each year.

As of 31.08.25, 227 students are eligible for FSM with costs budgeted @ £110662, numbers for 25.26 will rise to 256. School fund FSM term time and receive grants to cover holiday periods by local government.

Cleaning services were tendered and transferred from Orian Ltd to RCCN Ltd with a saving of £9,266 annually.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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Safeguarding and Security works were undertaken with the support of Trustees and an approved £155K reserve spend. The project secured the full perimeter of the site and included 2 drive and pedestrian gates managed by CCTV and PACS control.

Student Washrooms Main Build and Student Washroom Science Block were fully refurbished during the summer.

Conversion of Hewitt toilet Block to Classroom H0 increased capacity for English Department by 26 seats.

The existing alarm system for replaced reducing on costs and maintenance due to the age of the system

The School Hall Refurbishment has successfully enhanced the space and improved acoustics improving communication and reducing distractions for large school gatherings.

CCTV Installations were continued across site created deterrent and reassurance.

The school has a Tree Protection order and works began to document and attend to the trees, this was a significant cost but essential H&S work.

Groundworks were carried out resulting in new Pathways, Road Markings, and Extensions to carparks.

New Laptops were purchased for all SEN students.

Science Labs Solenoids Gas Proving Systems were installed to meet statutory gas compliances IGEM/UP/11 Section 6.

Furniture upgrades for science labs, RE, Art, PE Classroom

A new BSM system, replacement of plantroom controller and Heat Pump for Hewitt Building was installed.

A Laser Printer for Design & Technology was purchased to meet the obligations of the GCSE curriculum.

Catering Equipment included a Brat Pan, Freezers and Dish Washer were purchased to ensure the best efficiencies and outcomes for break and lunch services.

IT upgrades including full replacement of monitors for staff and students across site.

#### Current Assets

The school held carried forward reserves of £572k including restricted and unrestricted funds. In previous year, the carried forward reserves were £1,020k.

No risk Investment opportunities are to be investigated with the trust's bankers, although approval was agreed from the Trustees to pursue interest generated accounts via our current provider, Lloyds. This will be to commence December 2025.

#### **Reserves policy**

Accurate and detailed financial planning underpins the ongoing success of any Academy Trust, and the effective management of reserves is critical to that process.

The purpose of this policy is;

- (a) to offer guidance as to the nature and level of reserves to be maintained, and on how those reserves should be utilised;
- (b) to confirm how the academy will manage its reserves.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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The policy of the Academy is to carry forward a prudent level of revenue reserves designed to meet its short-term cash flow needs, whilst also managing the longer-term cyclical needs of planning, and any capital investment that may be required. The policy is subject to the constraint that the level of reserves does not exceed the level permitted by the DFE within the Academies Financial Handbook; currently there are no limits imposed by the DFE.

1. Maintaining an appropriate level of financial reserves is considered essential in protecting the school from financial risk generated by, for example;
  - income reduction due to Government funding changes
  - unexpected falls in student numbers
  - cash flow issues due to delays in receipt of funding
  - emergencies
2. In general, it is considered prudent to maintain a level of useable reserves sufficient to cover unexpected and unplanned events so that the school's primary objective is preserved. At the same time, the school wishes to ensure that it uses its funding to benefit the students in its care which implies an imperative to consider actively the use of reserves to enhance educational provision.
3. Trustees will monitor levels of reserves in financial reports provided by the Business Manager and in the annual financial statement prepared by the Auditor. Trustees will look to ensure that a prudent level of reserves is maintained, bearing in mind the recurrent spending needs to ensure high quality provision. In deciding the level of reserves Trustees will take into account the following:
  - one month salary bill
  - the school's annual budget
  - the need for any large project spends such as facilities development or building condition needs
  - any uncertainty, turbulence or expected reduction in funding arrangements, including the level of transitional protection within the school funding and its expiry date
  - anticipated funding over the next three years
4. The reserve figure in this policy statement will be reviewed annually with the principles of the policy statement reviewed on a biennial review.

#### Local Government Pension Schemes

The results from the FRS102 valuation report 31.08.2025 show the trust pension as a net asset of £2,650,000 compared to 23.24 which stood at £1,592,000.

Pool : West Hill School

Local Government Pension Scheme Fund : Greater Manchester Pension Fund

Terms of Engagement Signed : 6 March 2025

Date report prepared : 24 October 2025

Summary information from this schedule:

(a) Balance sheet

	31 August 2025	31 August 2024
	£(000)	£(000)
Fair value of plan assets	6,506	5,931
Present value of funded obligations	(3,856)	(4,339)
Effect of the asset ceiling	(2,650)	(1,592)
Present value of unfunded obligations	-	-
<b>Net asset / (liability)</b>	<b>-</b>	<b>-</b>

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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The employer contribution rates set by the Local Government Pension Scheme are reviewed every three years. The last review was in 2020 when rates increased from 16.80% to 17.0%. There has been no further increase reported and employer rate as of 31.08.25 remains at 17.00% forecasted until 31.03.2026.

#### **Investment policy**

The trust currently does not have a specific investment policy as previously surplus funds were not available. However, moving forward the basis of such a policy will ensure that all investments are entered into at no risk to the trust, by securing principal amounts placed, maximising returns and have flexible access to funds held.

Currently all funds held by the trust are in a deposit account.

#### **Principal risks and uncertainties**

The schools funding is obtained from the DfE through recurrent grants, additional funding is received from local government for EHCP and Looked after children.

Even when nominal funding increases, inflation, energy costs, pay wards can outpace funding growth.

The school continues to work strategically to mitigate these pressures. The Finance, Audit and Risk Committee with the Business Manager and Headteacher to ensure internal controls are in place and risk are sufficiently identified.

The school produces and distributes reports to trustees to form the monthly management accounts. The trustees can clearly monitor the financial position and ensure that it is sufficiently liquid to meet financial obligations as they arise.

The school largest expense is staffing. Currently the school is fully recruited, and initiatives are in place to retain our staff with rewards and incentives. Keeping staff will reduce recruitment costs alongside expensive agencies fees.

Demand for SEND provision is rising and we work closely with local government to ensure funding is allocated appropriately. Risks evolve around Government funding and potential reform creating uncertainties that proposed changes could affect income. At present there are no proposed changes to note.

Building conditions due to the age of the school are closely monitored with repair and maintenance costs being managed from budget. Long term, upgrade projects will be submitted via capital funding investments, but unexpected large reactive expenses would need to be considered from reserves.

#### **Fundraising**

The academy trust does not use any external fundraisers. All fundraising undertaken during the year was monitored by the Trustees.

#### **Plans for future periods**

Whilst the future holds many challenges our vision is at the centre of our future plans and is the basis for informing our development.

We remain ambitious in our approach to developing our curriculum and have robust estate planning in place.

We continuing to develop our parental engagement through a variety of means, including parent voice. Future developments are to widen the net of this and encourage more on-site activities for ways for our parents and other stakeholders to interact with us in a positive and sustained way.

# West Hill School

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### **Auditor**

In so far as the trustees are aware:

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

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



Mr D Tilbrook

**Chair**

# West Hill School

## Governance statement

### For the year ended 31 August 2025

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#### Scope of responsibility

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

As trustees, we have reviewed and taken account of the guidance in the DfE's Governance Guide.

The board of trustees has delegated the day-to-day responsibility to the Headteacher, as accounting officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between West Hill School and the Secretary of State for Education. The accounting officer is also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

#### Governance

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 3 times during the year. Attendance during the year at meetings of the board of trustees was as follows:

<b>Trustees</b>	<b>Meetings attended</b>	<b>Out of a possible</b>
Mr D Tilbrook (Chair of Trustees)	3	3
Ms S Bhavsar	2	2
Ms C Cronin	2	2
Mrs K Davis	2	3
Mrs S Din	3	3
Mr D Greenwood	2	2
Mrs C Harrop	2	2
Mrs J Mirtorabi	3	3
Mrs H Mistry	2	2
Mrs S Naz	2	2
Mrs A Patel	1	2
Mrs L Ritchie	2	3
Ms S Smith	2	3

The Board of Trustees decided to make some changes to the governance structure for 2024-2025. This structure was implemented which involved adding sub-committees. To support the increase in sub-committee work the board has increased their numbers from nine Trustees to thirteen. As well as the statutory committees eg. pupil discipline committee which is convened as required the following 3 sub-committees were put in place.

# West Hill School

## Governance statement (continued)

### For the year ended 31 August 2025

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New Sub-Committees:

- Safeguarding, Standards and Inclusion Committee
- Quality of Education Committee
- Finance, Audit and Risk Committee (the previous Audit Committee)

Various detailed reports are provided to trustees for information, review and challenge to be raised. An analysis of meetings and work undertaken over the year is self-evaluated by the trustees with a business plan drawn up for the following year, this includes a timeline for various anniversary dates for particular areas of work, review and training. All trustees have access to a governor portal which houses all information in a secure setting.

Board meetings with a finance focus (Finance, Audit and Risk Committee) have been held three times across the year. Monthly management reports are submitted to the Governor Hub Portal, this ensures that all trustees have the opportunity to review and question aspects of the financial position of the school.

Attendance at the finance, audit and risk committee meetings was as follows:

<b>Trustee</b>	<b>Meetings Attended</b>	<b>Out of a possible</b>
Ms S Smith (Chair)	2	3
Ms C Cronin	2	2
Mrs S Din	3	3
Mrs H Mistry	2	3
Mrs A Patel	1	1
Ms S Bhavsar	1	1

#### **Conflicts of interest**

The school recognises that due diligence must be exercised when ensuring that any potential conflict of interest can be easily recognised and managed. The school maintains a register of Business Interests. This is completed by all trustees, senior members of staff and all budget holders. Further and at the start off each trustee meeting attendees are asked to declare any business interests. Orders placed by budget holders or senior staff are checked against the declaration register for any conflict. Where an order may need to be placed with a company with whom an interest is declared research will be carried out to verify and compare the costs and specification of that service/provision of goods. Gifts and hospitality from any company from business transactions are discouraged and where unsolicited gifts maybe received these are recorded and either returned or used for the benefit of the school.

#### **Governance reviews**

The governing body has met in full 3 times during the year. The Governance review is not undertaken annually, but periodically, as best practice, it is scheduled for 25.26.

#### **Review of value for money**

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

# West Hill School

## Governance statement (continued)

### For the year ended 31 August 2025

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The accounting officer considers how the academy trust's use of its resources has provided good value for money during each academic year, and reports to the board of trustees where value for money can be improved, including the use of benchmarking data or by using a framework where appropriate. The accounting officer for the academy trust has delivered improved value for money during the year by:

#### Financial Governance and oversight

Involvement of the trustees, through regular meetings, robust reporting on financial transactions enables all trustees to probe deeper into the financial affairs of the academy, ask pertinent questions and, where they feel appropriate, challenge the responses given. Through this level of interaction, the trustees are able to understand how we arrive at the decisions that are made and how the strategic financial planning is managed.

#### Improved purchasing

Contracts and services are regularly reviewed and renegotiated when appropriate to ensure value for money.

Where quotations are required for expensive items, we ensure that the academy processes for such items is followed accurately ensuring that we have obtained a sufficient number of quotes and that these are based on the same requirements. References are also sometimes obtained from other end users for information on the performance of a supplier before any final decisions are made.

The Academy always assesses the cost benefits of various options before making a decision to ensure that the right option for the longer term.

#### Income generation

The Academy explores every opportunity to generate income through its own facilities and accessing grants that maybe be available to it.

#### Reviewing controls and managing risks

Trustees receive regular and informative information about the finances of the academy and are able to make more informed decisions about how best to employ cash resources accumulated through robust financial planning.

The trustees of the academy would not enter into any interest making deposit facility where the principal sum could be at risk.

#### **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of academy trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in West Hill School for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

#### **Capacity to handle risk**

The board of trustees has reviewed the key risks to which the academy trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The board of trustees is of the view that there is a formal 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 financial statements. This process is regularly reviewed by the board of trustees.

# West Hill School

## Governance statement (continued)

### For the year ended 31 August 2025

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#### The risk and control framework

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

- Comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the board of trustees
- Regular reviews by the board of trustees of the reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- Setting targets to measure financial and other performance
- Clearly defined purchasing (asset purchase or capital investment) guidelines
- Identification and management of risks.

The Finance, Audit and Risk Committee commissioned internal scrutiny via an IT consultant to include the criteria below.

- Cyber Security Assurance
- Safeguarding Students and Staff
- Data Protection and Compliance
- Effective use of Resources
- Business Continuity and Disaster Recovery
- Governance and Accountability
- Staff Training and Digital Awareness

The review has been both on site and remotely, the outcome, to ensure the school operates a robust process that conforms to internal policy and Academy requirements.

Opinions given regarding low, medium or high degree of risk relate to operational efficiencies and the risk of non-compliance to Academy Financial handbook standards/requirements or other legislation.

#### 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:

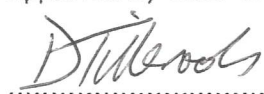
- The work of the Internal auditor
- The work of the external auditor
- The financial management and governance self-assessment process or the school resource management self-assessment tool
- The work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework

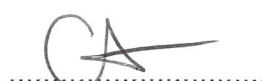
The accounting officer has been advised of the implications of the result of their review of the system of internal control by the finance, audit and risk committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

#### Conclusion

Based on the advice of the finance, audit and risk committee and the accounting officer, the board of trustees is of the opinion that the academy trust has an adequate and effective framework for governance, risk management and control.

Approved by order of the board of trustees on 10 December 2025 and signed on its behalf by:

  
.....  
Mr D Tilbrook  
Chair

  
.....  
Ms C Cronin  
Accounting Officer

# West Hill School

## Statement of regularity, propriety and compliance

For the year ended 31 August 2025

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As accounting officer of West Hill School, 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 trustees and DfE of material irregularity, impropriety and non-compliance with terms and conditions of all funding, including for estates safety and management.

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

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



.....  
Ms C Cronin  
**Accounting Officer**

10 December 2025

# West Hill School

## Statement of trustees' responsibilities

### For the year ended 31 August 2025

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The trustees (who are also the directors of West Hill School for the purposes of company law) are responsible for preparing the trustees' 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 trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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 trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Approved by order of the members of the board of trustees on 10 December 2025 and signed on its behalf by:



Mr D Tilbrook  
**Chair**

# West Hill School

## Independent auditor's report on the financial statements to the members of West Hill School

For the year ended 31 August 2025

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### Opinion

We have audited the financial statements of West Hill School 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the academy 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 trustees 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 trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# West Hill School

## Independent auditor's report on the financial statements to the members of West Hill School (continued)

For the year ended 31 August 2025

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### 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 trustees' 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 trustees' 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 trustees' 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the academy 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 trustees 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.

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

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

# West Hill School

## Independent auditor's report on the financial statements to the members of West Hill School (continued)

For the year ended 31 August 2025

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

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.

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

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

Date: .....

# West Hill School

## Independent reporting accountant's report on regularity to West Hill School and the Secretary of State for Education

For the year ended 31 August 2025

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In accordance with the terms of our engagement letter dated 1 July 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 West Hill School 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 West Hill School and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to West Hill School and the Secretary of State for Education those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Hill School 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 West Hill School and the reporting accountant**

The accounting officer is responsible, under the requirements of West Hill School'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.

# West Hill School

## Independent reporting accountant's report on regularity to West Hill School and the Secretary of State for Education (continued)

For the year ended 31 August 2025

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The work undertaken to draw to our conclusion includes:

- We have confirmed that the activities conform to the academy trust's framework of authorities. As identified by review of minutes, management accounts, discussion with the accounting officer and other key management personnel.
- We have carried out an analytical review as part of the consideration of whether general activities of the academy trust are within the academy trust's framework of authorities.
- We have considered the evidence supporting the accounting officer's statement on regularity, propriety and compliance and have evaluated the general control environment of the academy trust and extended the procedures required for financial statements to include regularity.
- We have assessed and tested a sample of the specific control activities over regularity of a particular activity. In performing sample testing of expenditure, we have considered whether the activity is permissible within the academy trust's framework of authorities. We confirm that each item tested has been appropriately authorised in accordance with the academy trust's delegated authorities and that the internal delegations have been approved by the board of trustees, and conform to the limits set by the Department for Education.
- Formal representations have been obtained from the board of trustees and the accounting officer acknowledging their responsibilities including disclosing all non-compliance with laws and regulations specific to the authorising framework, access to accounting records, provision of information and explanations, and other matters where direct evidence is not available.
- In performing sample testing of expenditure, we have reviewed against specific terms of grant funding within the funding agreement. We have reviewed the list of suppliers and have considered whether supplies are from related parties and have reviewed minutes for evidence of declaration of interest, and whether or not there was involvement in the decision to order from this supplier.
- We have performed sample testing of other income and tested whether activities are permitted within the academy trust's charitable objects.

### Conclusion

In the course of our work, nothing has come to our attention which suggests that in all material respects the expenditure disbursed and income received during the period 1 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.

.....  
**Reporting Accountant**  
DJH Audit Limited

Date: .....

# West Hill School

## Statement of financial activities including income and expenditure account

For the year ended 31 August 2025

	Notes	Unrestricted funds £'000	Restricted funds: General £'000	Fixed asset £'000	Total 2025 £'000	Total 2024 £'000
<b>Income and endowments from:</b>						
Donations and capital grants	<b>3</b>	-	1	19	20	(58)
Charitable activities:						
- Funding for educational operations	<b>4</b>	-	6,475	-	6,475	6,028
Other trading activities	<b>5</b>	234	-	-	234	98
Investments	<b>6</b>	-	-	-	-	1
<b>Total</b>		<u>234</u>	<u>6,476</u>	<u>19</u>	<u>6,729</u>	<u>6,069</u>
<b>Expenditure on:</b>						
Raising funds	<b>7</b>	26	-	-	26	71
Charitable activities:						
- Educational operations	<b>8</b>	<u>282</u>	<u>6,165</u>	<u>401</u>	<u>6,848</u>	<u>6,209</u>
<b>Total</b>	<b>7</b>	<u>308</u>	<u>6,165</u>	<u>401</u>	<u>6,874</u>	<u>6,280</u>
<b>Net income/(expenditure)</b>		(74)	311	(382)	(145)	(211)
Transfers between funds	<b>16</b>	-	(604)	604	-	-
<b>Other recognised gains/(losses)</b>						
Actuarial losses on defined benefit pension schemes	<b>18</b>	-	(81)	-	(81)	(55)
<b>Net movement in funds</b>		(74)	(374)	222	(226)	(266)
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>598</u>	<u>422</u>	<u>12,786</u>	<u>13,806</u>	<u>14,072</u>
Total funds carried forward		<u>524</u>	<u>48</u>	<u>13,008</u>	<u>13,580</u>	<u>13,806</u>

# West Hill School

## 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 £'000	Restricted funds: General £'000	Fixed asset £'000	Total 2024 £'000
<b>Income and endowments from:</b>					
Donations and capital grants	<b>3</b>	-	-	(58)	(58)
Charitable activities:					
- Funding for educational operations	<b>4</b>	-	6,028	-	6,028
Other trading activities	<b>5</b>	98	-	-	98
Investments	<b>6</b>	1	-	-	1
<b>Total</b>		<u>99</u>	<u>6,028</u>	<u>(58)</u>	<u>6,069</u>
<b>Expenditure on:</b>					
Raising funds	<b>7</b>	71	-	-	71
Charitable activities:					
- Educational operations	<b>8</b>	15	5,880	314	6,209
<b>Total</b>	<b>7</b>	<u>86</u>	<u>5,880</u>	<u>314</u>	<u>6,280</u>
<b>Net income/(expenditure)</b>		13	148	(372)	(211)
<b>Other recognised gains/(losses)</b>					
Actuarial losses on defined benefit pension schemes	<b>18</b>	-	(55)	-	(55)
<b>Net movement in funds</b>		13	93	(372)	(266)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>585</u>	<u>329</u>	<u>13,158</u>	<u>14,072</u>
Total funds carried forward		<u>598</u>	<u>422</u>	<u>12,786</u>	<u>13,806</u>

# West Hill School

## Balance sheet

As at 31 August 2025

		2025		2024	
	Notes	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	12		13,008		13,116
<b>Current assets</b>					
Debtors	13	130		108	
Cash at bank and in hand		1,138		1,051	
		<u>1,268</u>		<u>1,159</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	14	(541)		(281)	
<b>Net current assets</b>			<u>727</u>		<u>878</u>
<b>Total assets less current liabilities</b>			13,735		13,994
Creditors: amounts falling due after more than one year	15		(155)		(188)
<b>Net assets excluding pension asset</b>			<u>13,580</u>		<u>13,806</u>
Defined benefit pension scheme asset	18		-		-
<b>Total net assets</b>			<u>13,580</u>		<u>13,806</u>
<b>Funds of the academy trust:</b>					
<b>Restricted funds</b>	16				
- Fixed asset funds			13,008		12,786
- Restricted income funds			48		422
<b>Total restricted funds</b>			<u>13,056</u>		<u>13,208</u>
<b>Unrestricted income funds</b>	16		<u>524</u>		<u>598</u>
<b>Total funds</b>			<u>13,580</u>		<u>13,806</u>

The financial statements were approved by the trustees and authorised for issue on 10 December 2025 and are signed on their behalf by:



Mr D Tilbrook  
Chair

Company registration number 07697027 (England and Wales)

# West Hill School

## Statement of cash flows

For the year ended 31 August 2025

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		2025		2024	
	Notes	£'000	£'000	£'000	£'000
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	19		386		320
<b>Cash flows from investing activities</b>					
Dividends, interest and rents from investments		-		1	
Capital grants from DfE Group		19		(58)	
Purchase of tangible fixed assets		(293)		(346)	
<b>Net cash used in investing activities</b>			(274)		(403)
<b>Cash flows from financing activities</b>					
Repayment of long term bank loan		(25)		(12)	
<b>Net cash used in financing activities</b>			(25)		(12)
<b>Net increase/(decrease) in cash and cash equivalents in the reporting period</b>			87		(95)
Cash and cash equivalents at beginning of the year			1,051		1,146
<b>Cash and cash equivalents at end of the year</b>			<u>1,138</u>		<u>1,051</u>

# West Hill School

## Notes to the financial statements

### For the year ended 31 August 2025

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#### 1 Accounting policies

West Hill School is a charitable company. The address of its principal place of business is given on page 1 and the nature of its operations are set out in the trustees' report.

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

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

##### 1.3 Income

All incoming resources are recognised when the academy 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.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

##### 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.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

##### 1.5 Tangible fixed assets and depreciation

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the statement of financial activities and carried forward in the balance sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the statement of financial activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the academy trust's depreciation policy. 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 basis over its expected useful life, as follows:

Land and buildings	50 years
Computer equipment	4 years
Fixtures, fittings & equipment	10 years
Motor vehicles	5 years

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

##### 1.6 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 of 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.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

##### 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.

#### 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 trustees.

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.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 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.

##### 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 18, 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

The pension value as at 31 August 2025 has been determined by the actuary which is showing the academy trust as having a pension asset as at 31 August 2025. In accordance with applicable accounting standards, the asset value has been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

#### 3 Donations and capital grants

	<b>Unrestricted funds £'000</b>	<b>Restricted funds £'000</b>	<b>Total 2025 £'000</b>	<b>Total 2024 £'000</b>
Capital grants	-	19	19	(58)
Other donations	-	1	1	-
	<u>-</u>	<u>20</u>	<u>20</u>	<u>(58)</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 4 Funding for the academy trust's educational operations

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
<b>DfE/ESFA grants</b>				
General annual grant (GAG)	-	5,675	5,675	5,234
Other DfE/ESFA grants:				
- Pupil premium	-	257	257	239
- Core schools budget grant	-	207	207	-
- Teachers pension grant	-	120	120	-
- Others	-	105	105	465
	<u>-</u>	<u>6,364</u>	<u>6,364</u>	<u>5,938</u>
<b>Other government grants</b>				
Local authority grants	-	111	111	90
	<u>-</u>	<u>111</u>	<u>111</u>	<u>90</u>
<b>Total funding</b>	<u>-</u>	<u>6,475</u>	<u>6,475</u>	<u>6,028</u>

Teachers pension grant of £50,000 was received in 2023-24 and is within the 2024 comparative for Other DfE/ESFA grants above. As this grant income is material to the academy trust in 2024-25, it has been disclosed separately in line with the requirements of the DfE model accounts and Academies Accounts Direction.

The academy received £111,000 (2024: £90,000) of funding from the local authority in the year being high needs funding and pupil premium funding.

There were no unfulfilled conditions or other contingencies relating to grants received in the year.

#### 5 Other trading activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Hire of facilities	67	-	67	65
School fund income	127	-	127	-
Other income	40	-	40	33
	<u>234</u>	<u>-</u>	<u>234</u>	<u>98</u>

#### 6 Investment income

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Short term deposits	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>

# West Hill School

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 7 Expenditure

	Staff costs £'000	Non-pay expenditure Premises £'000	Other £'000	Total 2025 £'000	Total 2024 £'000
Expenditure on raising funds					
- Direct costs	-	-	26	26	71
Academy's educational operations					
- Direct costs	4,433	401	471	5,305	4,528
- Allocated support costs	837	461	245	1,543	1,681
	<u>5,270</u>	<u>862</u>	<u>742</u>	<u>6,874</u>	<u>6,280</u>

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

	2025 £'000	2024 £'000
Operating lease rentals	13	-
Depreciation of tangible fixed assets	401	314
Fees payable to auditor for:		
- Audit	8	12
- Other services	2	2
Net interest on defined benefit pension liability	(79)	(67)
	<u></u>	<u></u>

### 8 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
<b>Direct costs</b>				
Educational operations	144	5,161	5,305	4,528
<b>Support costs</b>				
Educational operations	138	1,405	1,543	1,681
	<u>282</u>	<u>6,566</u>	<u>6,848</u>	<u>6,209</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 8 Charitable activities

##### Analysis of support costs

	2025 £'000	2024 £'000
Support staff costs	837	744
Technology costs	-	103
Premises costs	461	678
Legal costs	25	-
Other support costs	200	153
Governance costs	20	3
	<u>1,543</u>	<u>1,681</u>

#### 9 Staff

##### Staff costs and employee benefits

Staff costs during the year were:

	2025 £'000	2024 £'000
Wages and salaries	3,822	3,502
Social security costs	438	360
Pension costs	930	799
	<u>5,190</u>	<u>4,661</u>
Staff costs - employees	5,190	4,661
Agency staff costs	71	77
Staff restructuring costs	9	-
	<u>5,270</u>	<u>4,738</u>
Staff development and other staff costs	11	-
	<u>5,281</u>	<u>4,738</u>
Total staff expenditure	<u>5,281</u>	<u>4,738</u>
Staff restructuring costs comprise:		
Severance payments	<u>9</u>	<u>-</u>

##### Severance payments

The academy trust paid 1 severance payments in the year, disclosed in the following bands:

£0 - £25,000 1

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 9 Staff

##### Special staff severance payments

Special staff severance payments are amounts paid to employees outside of statutory and contractual requirements. Included in staff restructuring costs are special severance payments totalling £9,485 (2024: £nil). Individually, there was one payment of £9,485.

##### Staff numbers

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

	2025 Number	2024 Number
Teachers	49	55
Administration and support	35	38
Management	8	7
	<u>92</u>	<u>100</u>

The number of persons employed, expressed as a full time equivalent, was as follows:

	2025 Number	2024 Number
Teachers	46	41
Administration and support	35	34
Management	8	7
	<u>89</u>	<u>82</u>

##### 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	4	4
£70,001 - £80,000	4	-
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	<u>9</u>	<u>5</u>

##### Key management personnel

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was £803,905 (2024: £826,638). The reduction in key management personnel costs is due to the post of one assistant head not being replaced.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 10 Trustees' remuneration and expenses

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

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

C Cronin (headteacher)	
Remuneration :	£95,001 - £100,000 (2024: £85,001 - £90,000)
Employer's pension contributions:	£25,001 - £30,000 (2024: £20,001 - £25,000)

During the year ended 31 August 2025, no travel and subsistence expenses were reimbursed to the trustees (2024: £nil).

Other related party transactions involving trustees are set out in the related parties note.

#### 11 Trustees' and officers' insurance

The academy trust has opted into the Department for Education's Risk Protection Arrangement (RPA), an alternative to insurance where UK government funds cover losses that arise. This scheme protects trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy trust business, and provides cover up to £10,000,000. It is not possible to quantify the trustees and officers indemnity element from the overall cost of the RPA scheme.

#### 12 Tangible fixed assets

	Land and buildings	Computer equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
At 1 September 2024	15,690	737	1,115	73	17,615
Additions	264	8	21	-	293
At 31 August 2025	15,954	745	1,136	73	17,908
<b>Depreciation</b>					
At 1 September 2024	2,888	544	994	73	4,499
Charge for the year	314	63	24	-	401
At 31 August 2025	3,202	607	1,018	73	4,900
<b>Net book value</b>					
At 31 August 2025	12,752	138	118	-	13,008
At 31 August 2024	12,802	193	121	-	13,116

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 13 Debtors

	2025 £'000	2024 £'000
VAT recoverable	61	38
Prepayments and accrued income	69	70
	<u>130</u>	<u>108</u>

#### 14 Creditors: amounts falling due within one year

	2025 £'000	2024 £'000
Government loans	19	11
Trade creditors	119	12
Other taxation and social security	110	-
Accruals and deferred income	293	258
	<u>541</u>	<u>281</u>

#### 15 Creditors: amounts falling due after more than one year

	2025 £'000	2024 £'000
Government loans	<u>155</u>	<u>188</u>
<b>Analysis of loans</b>	<b>2025 £'000</b>	<b>2024 £'000</b>
Wholly repayable within five years	174	199
Less: included in current liabilities	(19)	(11)
	<u>155</u>	<u>188</u>
<b>Loan maturity</b>		
Debt due in one year or less	19	11
Due in more than one year but not more than two years	19	21
Due in more than two years but not more than five years	61	120
Due in more than five years	75	47
	<u>174</u>	<u>199</u>

# West Hill School

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 16 Funds

	Balance at 1 September 2024 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2025 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	422	5,675	(5,445)	(604)	48
Pupil premium	-	257	(257)	-	-
Other DfE/ESFA grants	-	432	(432)	-	-
Other government grants	-	111	(111)	-	-
Other restricted funds	-	1	(1)	-	-
Pension reserve	-	-	81	(81)	-
	<u>422</u>	<u>6,476</u>	<u>(6,165)</u>	<u>(685)</u>	<u>48</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	9,025	-	(314)	-	8,711
DfE group capital grants	3,450	19	(13)	-	3,456
Capital expenditure from GAG	311	-	(74)	604	841
	<u>12,786</u>	<u>19</u>	<u>(401)</u>	<u>604</u>	<u>13,008</u>
<b>Total restricted funds</b>	<u>13,208</u>	<u>6,495</u>	<u>(6,566)</u>	<u>(81)</u>	<u>13,056</u>
<b>Unrestricted funds</b>					
General funds	598	234	(308)	-	524
	<u>598</u>	<u>234</u>	<u>(308)</u>	<u>-</u>	<u>524</u>
<b>Total funds</b>	<u>13,806</u>	<u>6,729</u>	<u>(6,874)</u>	<u>(81)</u>	<u>13,580</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 16 Funds

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

Restricted general funds are those resources that have been designated by the grant provider in meeting the objects of the academy.

The pension value as at 31 August 2025 has been determined by the actuary which is showing the academy trust as having a pension asset as at 31 August 2025. In accordance with applicable accounting standards, the asset value has been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

The transfer of £604,000 to the restricted fixed asset fund from general funds represents the use of GAG income for capital purchases in the current and prior years for which no specific capital grant income was received.

Unrestricted funds are those funds to which the board of trustees may use in the pursuance of the academy's objectives and are expendable at the discretion of the trustees.

Restricted fixed asset funds are those funds relating to the long term assets of the academy used in delivering the objects of the academy. Included within the restricted fixed asset fund is the net book value of fixed assets of £13,008,000.

Under the funding agreement with the Secretary of State, the academy trust was not subject to a limit on the amounts of GAG that they could carry forward at 31 August 2025.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 16 Funds

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

	Balance at 1 September 2023 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2024 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	329	5,234	(5,141)	-	422
Pupil premium	-	239	(239)	-	-
Other DfE/ESFA grants	-	465	(465)	-	-
Other government grants	-	90	(90)	-	-
Pension reserve	-	-	55	(55)	-
	<u>329</u>	<u>6,028</u>	<u>(5,880)</u>	<u>(55)</u>	<u>422</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	9,025	-	-	-	9,025
DfE group capital grants	3,764	-	(314)	-	3,450
Capital expenditure from GAG	369	(58)	-	-	311
	<u>13,158</u>	<u>(58)</u>	<u>(314)</u>	<u>-</u>	<u>12,786</u>
<b>Total restricted funds</b>	<u>13,487</u>	<u>5,970</u>	<u>(6,194)</u>	<u>(55)</u>	<u>13,208</u>
<b>Unrestricted funds</b>					
General funds	585	99	(86)	-	598
<b>Total funds</b>	<u>14,072</u>	<u>6,069</u>	<u>(6,280)</u>	<u>(55)</u>	<u>13,806</u>

#### 17 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted funds: General £'000	Fixed asset £'000	Total Funds £'000
<b>Fund balances at 31 August 2025 are represented by:</b>				
Tangible fixed assets	-	-	13,008	13,008
Current assets	524	744	-	1,268
Current liabilities	-	(541)	-	(541)
Non-current liabilities	-	(155)	-	(155)
<b>Total net assets</b>	<u>524</u>	<u>48</u>	<u>13,008</u>	<u>13,580</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 17 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted funds: General £'000	Fixed asset £'000	Total Funds £'000
<b>Fund balances at 31 August 2024 are represented by:</b>				
Tangible fixed assets	-	-	13,116	13,116
Current assets	598	891	(330)	1,159
Current liabilities	-	(281)	-	(281)
Non-current liabilities	-	(188)	-	(188)
<b>Total net assets</b>	<u>598</u>	<u>422</u>	<u>12,786</u>	<u>13,806</u>

#### 18 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 Tameside Metropolitan Borough Council. 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.

There were no outstanding or prepaid contributions at either the beginning or the end of the year.

##### 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.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 18 Pension and similar obligations

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

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

The result of this valuation was implemented 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 £755,813 (2024: £589,805).

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 17% for employers and 5.5 - 12.5% for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. This guarantee came into force on 18 July 2013.

<b>Total contributions made</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Employer's contributions	176	157
Employees' contributions	63	56
Total contributions	<u>239</u>	<u>213</u>

<b>Principal actuarial assumptions</b>	<b>2025</b>	<b>2024</b>
	<b>%</b>	<b>%</b>
Rate of increase in salaries	3.50	3.45
Rate of increase for pensions in payment/inflation	2.70	2.65
Discount rate for scheme liabilities	<u>6.05</u>	<u>5.00</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 18 Pension and similar obligations

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

	2025 Years	2024 Years
Retiring today		
- Males	18.9	18.6
- Females	22.5	22.5
Retiring in 20 years		
- Males	20.7	20.5
- Females	24.4	24.4

#### Sensitivity analysis

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

	Approximate increase to liabilities (%)	Approximate monetary amount (£'000)
0.1% decrease in Real Discount Rate	2%	76
1 year increase in member life expectancy	4%	154
0.1% increase in the Salary Increase Rate	0%	4
0.1% increase in the Pension Increase Rate (CPI)	2%	74

#### The academy trust's share of the assets in the scheme

	2025 Fair value £'000	2024 Fair value £'000
Equities	4,229	4,092
Bonds	1,105	891
Property	586	474
Cash	586	474
Total market value of assets	6,506	5,931
Restriction on scheme assets	(2,650)	(1,592)
Net assets recognised	3,856	4,339

The actual return on scheme assets was £450,000 (2024: £503,000).

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 18 Pension and similar obligations

<b>Amount recognised in the statement of financial activities</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Current service cost	174	169
Interest income	(299)	(279)
Interest cost	220	212
	<u>95</u>	<u>102</u>
<b>Changes in the present value of defined benefit obligations</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
At 1 September 2024	4,339	4,016
Current service cost	174	169
Interest cost	220	212
Employee contributions	63	56
Actuarial gain	(826)	(16)
Benefits paid	(114)	(98)
	<u>3,856</u>	<u>4,339</u>
<b>Changes in the fair value of the academy trust's share of scheme assets</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
At 1 September 2024	5,931	5,313
Interest income	299	279
Actuarial gain	151	224
Employer contributions	176	157
Employee contributions	63	56
Benefits paid	(114)	(98)
	<u>6,506</u>	<u>5,931</u>
At 31 August 2025	6,506	5,931
Restriction on scheme assets	(2,650)	(1,592)
	<u>3,856</u>	<u>4,339</u>
Net assets recognised	3,856	4,339

#### Restriction of pension scheme assets

The pension value as at 31 August 2025 has been determined by the actuary which is showing the academy trust as having a pension asset as at 31 August 2025. In accordance with applicable accounting standards, the asset value has been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 19 Reconciliation of net expenditure to net cash flow from operating activities

	Notes	2025 £'000	2024 £'000
Net expenditure for the reporting period (as per the statement of financial activities)		(145)	(211)
Adjusted for:			
Capital grants from DfE and other capital income		(19)	58
Investment income receivable	6	-	(1)
Defined benefit pension costs less contributions payable	18	(2)	12
Defined benefit pension scheme finance income	18	(79)	(67)
Depreciation of tangible fixed assets		401	315
(Increase)/decrease in debtors		(22)	132
Increase in creditors		252	82
<b>Net cash provided by operating activities</b>		<u>386</u>	<u>320</u>

#### 20 Analysis of changes in net funds

	1 September 2024 £'000	Cash flows £'000	31 August 2025 £'000
Cash	1,051	87	1,138
Loans falling due within one year	(11)	(8)	(19)
Loans falling due after more than one year	(188)	33	(155)
	<u>852</u>	<u>112</u>	<u>964</u>

#### 21 Long-term commitments

##### Operating leases

At 31 August 2025 the total of the academy trust's future minimum lease payments under non-cancellable operating leases was:

	2025 £'000	2024 £'000
Amounts due within one year	13	1
Amounts due in two and five years	38	50
	<u>51</u>	<u>51</u>

# West Hill School

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 22 Capital commitments

	2025	2024
	£'000	£'000
Expenditure contracted for but not provided in the financial statements	<u>183</u>	<u>-</u>

The capital commitment at the year end relates to the fencing and toilet refurbishment projects. These works will be funded from the academy trust's reserves.

#### 23 Related party transactions

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 10.

#### 24 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 £[insert amount as stated in memorandum and articles of association] for the debts and liabilities contracted before he or she ceases to be a member.