

Company Registration Number: 8049062 (England & Wales)

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Feltons
Chartered Accountants
Birmingham
B1 3JR

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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DORRINGTON ACADEMY TRUST
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REFERENCE AND ADMINISTRATIVE DETAILS

Members	K Hyem (resigned 1 October 2024) J Hamilton White (appointed 2 October 2024) J Bhohi (appointed 14 November 2023, resigned 4 April 2025) Chantelle Bayliss (appointed 21 January 2025) Keith Holt (appointed 6 November 2024) Karan Palmer (appointed 2 October 2024, resigned 21 January 2025)
Trustees	Miss Loretta Barratt, Head Teacher and Accounting Officer (resigned 31 August 2024) Ms Janet Hamilton-White, Community Trustee and Vice Chair Person (appointed 2 October 2024) Mr David Ruane, Chair (appointed 1 September 2024) Mr John Harrison, Head Teacher (appointed 1 September 2024) Mr Keith Hyem, Community Trustee and Chair Person (resigned 1 October 2024) Mr Fayaz Khuhro, Community Trustee Mrs Stephanie Ogidi, Community Trustee (resigned 3 February 2025) Miss Dawn Cox, Staff Trustee (resigned 3 October 2024) Miss Diane Nagy, Parent Trustee Mr Jagmit Bohi, Parent Trustee Mr Mike Wingrove, Community Trustee (appointed 6 November 2024) Mr Mark Unwin, Community Trustee (appointed 26 February 2025) Ms Chantelle Bayliss, Community Trustee (appointed 21 January 2025) Mrs Lauranne Middleton, Trustee (appointed 2 October 2025)
Company registered number	8049062
Company name	Dorrington Academy Trust
Principal and registered office	Dorrington Road Birmingham West Midlands B42 1QR
Company secretary	Ms J Hamilton-White
Senior management team	John Harrison, Head Teacher S Williamson, Deputy Head Teacher S Taylor, Deputy Head Teacher D Cox, Chief Financial Officer
Independent auditors	Feltons 8 Sovereign Court 8 Graham Street Birmingham West Midlands B1 3JR

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

Bankers Lloyds Bank PLC
4th Floor
125 Colmore Row
Birmingham
West Midlands
B3 3SD

Solicitors Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

DORRINGTON ACADEMY TRUST
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

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

The academy trust operates an academy for pupils aged 3 to 11 serving a catchment area in Perry Barr, Birmingham. It has a pupil capacity of 708 and had a roll of 654 in the school census on October 2025.

Structure, governance and management

a. 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 trustees of Dorrington Academy Trust are also the directors of the charitable company for the purposes of company law. The charitable company operates as Dorrington Academy.

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

b. Members' liability

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

c. Trustees' indemnities

In accordance with normal commercial practice the academy trust has purchased insurance to protect trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides unlimited cover on any one claim. Dorrington Academy has opted into the DfE's Risk Protection Arrangement (RPA).

d. Method of recruitment and appointment or election of Trustees

Parent trustees are elected by the parents of registered pupils at the academy. A parent trustee must be a parent of a pupil at the academy at the time when she/he is elected.

Community trustees may be appointed by the board of trustees provided that the person who is appointed as a community trustee is:

- a person who lives or works in the community served by the academy; or
- a person who, in the opinion of the board of trustees, is committed to the government and success of the academy.

The above selection procedures are by advertisement of the post on Newsletter and Website, interested parties to collect application form and return with A4 reasons as to why they would make a good Trustee. These statements are available for the Community to read and a set date for voting is advertised. Voting takes place using a locked ballot box. The Ballot Box is unlocked by the Chair of Governors and the votes counted by the Chair of Governors and the Community are informed of the results.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management (continued)

e. Policies adopted for the induction and training of Trustees

The board of trustees has a service level agreement with the trustee support department of Attingham Education to provide training, advice and support to the board of trustees.

Newly elected trustees attend induction training for new trustees, and in addition select specific training provided by trustee support in accordance with their needs.

One of the trustees is appointed as link trustee, attends relevant training and provides information to trustees following such training.

The deputy head teacher is the leader for professional development in school, and she ensures that trustees are provided with opportunities to receive training in accordance with their role, and the school's training plan.

f. Organisational structure

The board of trustees has established committees and appoints trustees to serve on each of the committees annually. The committees for the period of the report were:

- Resources (Including Audit & Risk as well as Buildings, Health and Safety)
- Curriculum and Standards
- Head Teacher Performance Management
- Pay & Grading / Appraisal
- Staff and Pupil Discipline
- Appeals

The written terms of reference of the committees include the monitoring of the preparation and management of the academy's budget and implementation of the academy's financial management policies, including risk assessment.

The board of trustees also appoints a responsible officer and this role has been fully implemented in accordance with the academy trust's financial procedures.

Decisions relating to Dorrington Academy are reserved for the board of trustees. Those responsibilities delegated to management include leadership and management of the school.

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

Dorrington Academy has an approved pay policy and performance management policy which it adheres to with regards to setting pay and remuneration. In addition to Governors, the Head Teacher also has an external assessment as part of his performance management.

h. Related parties and other connected charities and organisations

Trustee's related parties and other connected charities and organisations are all documented on their pecuniary interest forms and these are reviewed to ensure sound and transparent governance. The Academy publishes its relevant business and pecuniary interest of Trustees on its website. Approval from the DfE for related parties transactions is sought where, approval is required, prior to the transaction taking place.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Objectives and activities

a. Objects and aims

The strategic goal of Dorrington Academy Trust is to provide a broad and balanced curriculum to all pupils in accordance with the funding agreement between the academy trust and the Department for Education.

b. Objectives, strategies and activities

At Dorrington Academy, our overarching aim is to be an outstanding inclusive academy that specialises in focused personalised learning and the holistic development of each child. We strive to cultivate the skills, attitudes, and values within our community, encouraging everyone to be the best they can be. Our objectives include respecting the uniqueness of every individual involved in our academy community and committing to achieving the highest standards for all. We believe in creating a stimulating and joyful learning environment that enables every member of our community to realise their potential and capacity for enjoyment. We promote cooperation and sensitivity towards the needs of others while fostering an appreciation for diverse races, religions, and lifestyles. We also encourage parents to actively support their children's education and engage in the daily life of the academy. Embracing creativity in our provision, we enrich our curriculum to enhance accelerated learning opportunities and enjoyment for all. Furthermore, we ensure that the spiritual, moral, social, and cultural (SMSC) development of our children is embedded throughout our entire curriculum. As we work towards realising our vision, we are dedicated to investing in the wellbeing of our entire community.

The specific school development plan priorities for the year ending 31st August 2023 were

1. To ensure high quality, effective and compliant governance and procedures.
2. To develop leaders to ensure that the implemented curriculum is coherently planned and sequenced towards cumulatively sufficient knowledge and skills for future learning and employment.
3. Raise attainment in Reading.
4. Effectively manage resources to ensure those with the highest needs receive the support required without a detrimental impact on their peers.
5. Work closely with key families to ensure persistent absence is below the national average and attendance is above the national average for all pupils and groups of pupils.

c. Public benefit

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

Dorrington Academy Trust is an equal opportunity employer, and strives to give full and fair consideration to all applicants for employment, training and promotions, irrespective of disability, gender, race, colour or sexual orientation.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Strategic report

Achievements and performance

Since the appointment of the new headteacher in September 2024, Dorrington Academy has made significant strides in improving both governance and educational outcomes, demonstrating clear progress against the priorities set out in our development plan and responding robustly to the challenges highlighted in the Academy's Financial Notice to Improve.

Leaders and trustees have worked collaboratively and effectively to resolve the compliance and governance issues raised. These improvements have strengthened the school's leadership, enabling a more focused and accountable approach to school performance. The progress made in this area was positively noted in the Ofsted inspection of June 2025.

The school has maintained a high-quality, ambitious curriculum that is carefully planned and sequenced to build cumulatively sufficient knowledge and skills for future learning and employment. This approach aligns with our vision of empowering every child to reach their full potential.

Headline attainment figures are above national averages, reflecting strong overall pupil achievement. The curriculum's rich, experience-based elements such as museum visits, fieldwork, and author interactions continue to enhance pupils' engagement and retention of knowledge.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Strategic report (continued)

Achievements and performance (continued)

Dorrington Academy - Headline Results 2024-25

Key Stage 2 Test Results (Year 6 SATs)

	Dorrington Academy	National	+/- National
Expected Level in Reading, Writing & Maths	75%	62%	+13%
Greater Depth in Reading, Writing & Maths	18%	8%	+10%
Expected Level in Reading	82%	75%	+7%
Greater Depth in Reading	40%	33%	+7%
Expected Level in Writing	85%	72%	+13%
Greater Depth in Writing	22%	13%	+9%
Expected Level in Mathematics	81%	74%	+7%
Greater Depth in Mathematics	42%	26%	+16%
Expected Level in Grammar, Punctuation & Spelling	92%	73%	+19%
Greater Depth in Grammar, Punctuation & Spelling	63%	30%	+33%
Expected Level in Science	89%	82%	+7%

Early Year Foundation Stage – Good Level of Development (GLD)

Dorrington Academy	National (2023/24)	+/- National
73.3%	70.8%	+2.5%

Year Phonics Screening Results – Expected Standard

Dorrington Academy	National (2023/24)	+/- National
81.6%	80.2%	+1.4%

Year 4 Multiplication Check

	Dorrington Academy	National (2023/24)	+/- National
Average Mean Score	24.37	20.6	+3.77
% of Children Scoring 25 out of 25	71%	34%	+37%

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Strategic report (continued)

Achievements and performance (continued)

a. 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 it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies..

Financial review

The financial results of Dorrington Academy Trust are detailed in the following pages. It is considered that the finances are sound and well established. The principal financial management policies adopted are laid down by the Academy Trust Handbook published by the DfE and requirements as laid down by the Academy's Financial Handbook.

The principal funding source is grant income from the DfE. All expenditure of this grant income is planned to fulfil the objectives and strategies of the academy trust.

During the year ended 31 August 2025 total resources expended were £3,785,582 and the surplus of income over expenditure was £276,603 stated after depreciation of £259,791.

a. Reserves policy

The trustees continually monitor the reserves of the charitable company. This process encompasses the nature of income and expenditure streams and the need to match commitments with income and nature of reserves.

It is the board of trustees' general policy to continue to build reserves which can be used for future educational purposes.

The academy trust had total funds at 31 August 2025 of £7,471,927 which included £439,036 restricted funds not available for general purposes of the academy trust, £nil of free reserves defined as unrestricted funds available for general purposes and £7,032,891 which can only be realised by the disposal of tangible fixed assets.

The balance on restricted general funds (excluding pension reserve) plus the balance on unrestricted funds was a deficit of £439,036.

b. Investment policy

Surplus funds at the year end are not separately invested

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

c. Principal risks and uncertainties

The trustees have considered the major risks and uncertainties facing the charitable company which include changes in legislation and regulations and cash flow management and have put in place procedures to deal with these matters.

Attention has also been focused on non-financial risks arising from fire, health and safety which includes consideration of those risks impacting on trustees' responsibilities to ensure the trust's estate is safe, well maintained and complies with relevant regulations. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff working in these operational areas.

Fundraising

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

Plans for future periods

As we continue our journey of ensuring excellence at Dorrington Academy, the following key priorities will guide our strategic development to secure sustained improvement and raise outcomes for all pupils.

1. Strengthen adaptive teaching practises to ensure all pupils, including those with SEND, receive responsive, high-quality support that meets their individual learning needs and maintains high expectations for achievement.
2. Embed a systematic synthetic phonics programme across the school to ensure high-quality, consistent phonics teaching that enables all pupils to achieve age-appropriate reading milestones.
3. Strengthen the school-wide personal development programme to further ensure that pupils study effectively, develop increased independence, resilience to setbacks and are persistent in the face of difficulties.
4. Add further rigour to ensure that attendance information is effectively utilised, so that swifter engagement takes place for identified pupils.
5. Embed the momentum of recent improvements in Governance, ensuring there are rigorous and robust systems in place.

Disclosure of information to auditors

Insofar as the Trustees are aware:

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

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on 6 December 2025 and signed on its behalf by:



M Wingrove
(Chair of Trustees)

DORRINGTON ACADEMY TRUST
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GOVERNANCE STATEMENT

Scope of responsibility

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

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

The board of trustees has delegated the day-to-day responsibility to the Headteacher & CEO, 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 Dorrington Academy Trust and the Secretary of State for Education. They are also responsible for reporting to the Board of Trustees any material weaknesses or breakdowns in internal control.

Governance

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The Board of Trustees has formally met 7 times during the year.

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

Trustee	Meetings attended	Out of a possible
Mr Mike Wingrove	4	5
Ms Janet Hamilton-White	2	2
Mr David Ruane, Chair	6	7
Mr John Harrison, Head Teacher	7	7
Mr Mark Unwin	1	3
Ms Chantelle Bayliss	2	2
Mr Fayaz Khuhro	6	7
Mrs Stephanie Ogidi	2	4
Miss Dawn Cox	1	1
Miss Diane Nagy	7	7
Mr Jagmit Bohi	5	7
Mr Mike Wingrove, Community Trustee	0	0
Mr Mark Unwin, Community Trustee	0	0
Ms Chantelle Bayliss, Community Trustee	0	0
Mrs Lauranne Middleton, Trustee	0	0

The trust commissioned an external review of governance which was conducted by the National Governance Association (NGA). Following this, significant and positive changes have been implemented by trustees to strengthen oversight and strategic leadership at Dorrington Academy. These developments are designed to enhance governance effectiveness and support the school's ongoing improvement priorities.

The full board now operates with two dedicated sub-committees:

- Resources Committee: Responsible for overseeing finance, risk management, and audit functions.
- Curriculum Committee: Focused on curriculum development, implementation, and quality assurance.

Trustees receive regular, detailed reports that provide clear insights into the school's performance, financial health, and strategic risks. This enables timely and evidence-based governance decisions.

Governance and planning processes now incorporate benchmarking against relevant standards and comparators. Where appropriate, this includes consideration of our school's specific context to ensure strategies are tailored to the needs of our pupils.

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GOVERNANCE STATEMENT (CONTINUED)

Governance (continued)

Conflicts of interest

Business interests are declared at each meeting of Trustees to ensure full disclosure, if applicable, before meetings start and any related party transactions are rigorously discussed before being approved. Trustees will sort DfE approval for transactions they interpret as required.

Meetings

The trustees consider that the board and its committees have met regularly enough to discharge their responsibilities and ensure robust governance and effective management arrangements.

Governance review

As a condition of the Notice to Improve, the trust commissioned an external review of governance which was conducted by the National Governance Association (NGA). Following this, significant and positive changes have been implemented by trustees to strengthen oversight and strategic leadership at Dorrington Academy. These developments are designed to enhance governance effectiveness and support the school's ongoing improvement priorities.

Subsequent to this the following actions were taken :

- External clerking service & online portal introduced
- Formation of two sub-committees (Resources & Curriculum)
- Appointment of new trustees with relevant experience
- Standardised reporting frameworks introduced, including benchmarking
- Removal of staff trustees

The trust intends to conduct its next self-evaluation during the 2025/2026 academic year and external review on a three-year cycle.

The **resources committee** is a sub-committee of the main board of trustees. Its purpose is to ensure sound financial management within the academy, to ensure buildings remain fit for purpose and have oversight of risk and audit arrangements.

Attendance during the year at meetings was as follows:

Trustee	Meetings attended	Out of a possible
Mr Jagmit Bhohi	3	5
Mr John Harrison	5	5
Mr Fayaz Khuhro	4	5
Mr David Ruane	4	5
Mr Michael Wingrove	4	5
Mr Keith Holt	1	3
Ms Chantelle Bayliss	2	2
Mr Mark Unwin	1	3

Review of value for money

As accounting officer, the Headteacher & CEO 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 educational and wider societal outcomes, as well as estates safety and management, achieved in return for the taxpayer resources received.

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

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GOVERNANCE STATEMENT (CONTINUED)

Review of value for money (continued)

the academy trust has delivered improved value for money during the year by:

- By reviewing, streamlining staff and redeploying where we could enhance value for money. Appointing new staff to ensure we focused on changing demands, technologies and provision of opportunities to enhance the excellent Ofsted report, small intervention teaching groups across the whole Academy for all abilities and new finance/management systems/pay online systems.
- Maximising efficiency and effectiveness of our learning environment to ensure excellent conditions for pupil learning and staff well-being.
- Ensuring directed use of Pupil Premium to ensure disadvantaged pupils make strong academic progress as reflected in the excellent Ofsted report and progress reports for all children.

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 the academy trust's 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 Dorrington Academy Trust for the period from 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

Capacity to handle risk

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

The risk and control framework

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

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

The Board of Trustees has decided to buy-in an internal audit service from DRB Schools

The auditor's role includes giving advice on financial matters and performing a range of checks on the academy trust's financial systems. In particular the checks carried out in the current period included:

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GOVERNANCE STATEMENT (CONTINUED)

The risk and control framework (continued)

- testing of payroll systems
- testing of purchase systems
- testing of control accounts / bank reconciliations

On a termly basis, the internal control reports to the board of trustees, through the resources committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities and annually prepares a summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

Review of effectiveness

As accounting officer, J Harrison, the Headteacher & CEO has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work of the internal reviewer;
- the financial management and governance self-assessment process of the school resource management self-assessment tool;
- an external SRMA report.
- the work of the executive managers within the Academy who have responsibility for the development and maintenance of the internal control framework.
- the work of the external auditors;
- an external review of Governance

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

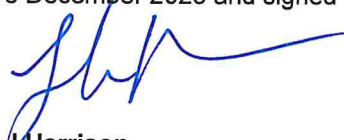
Conclusion

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

Approved by order of the members of the Board of Trustees on 6 December 2025 and signed on their behalf by:



M Wingrove
Chair of Trustees



J Harrison
Accounting Officer

DORRINGTON ACADEMY TRUST
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STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

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

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

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



J Harrison
Accounting Officer
Date: 6 December 2025

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

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

The Trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls, which conform with the requirements both of propriety and of good financial management. They are also responsible for ensuring grants received from 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 6 December 2025 and signed on its behalf by:



M Wingrove
Chair of Trustees

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**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
DORRINGTON ACADEMY TRUST**

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the Academy's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

DORRINGTON ACADEMY TRUST
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**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
DORRINGTON ACADEMY TRUST (CONTINUED)**

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Academy and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
DORRINGTON ACADEMY TRUST (CONTINUED)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the Academy for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Academy's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Academy or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

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

- We reviewed the academy's control and risk management procedures and planned our work based on our assessment of those controls and procedures;
- This review included an assessment of the risk of material misstatement due to errors, fraud and management override of controls for all material areas in the financial statements;
- We made enquiries of management and the academy's lawyers regarding any actual or potential litigation and/or claims;
- Financial statements disclosures were reviewed and checked for compliance with applicable laws;
- Detailed testing was conducted on balances and transactions including unusual items and those of individual significance to the financial statements;
- Data analytics were used in order to identify unusual or significant trends;
- Communications with management and those charged with governance regarding relevant matters was undertaken throughout the audit and on completion.

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:

- 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

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
DORRINGTON ACADEMY TRUST (CONTINUED)**

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 of the effectiveness of the Academy's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- 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 Academy's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' 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 Auditors' Report. However, future events or conditions may cause the Academy 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.

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

Use of our report

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



David W Farnsworth FCA (Senior Statutory Auditor)

for and on behalf of
Feltons

Statutory Auditor
8 Sovereign Court
8 Graham Street
Birmingham
West Midlands
B1 3JR

11 December 2025

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO
DORRINGTON ACADEMY TRUST AND THE SECRETARY OF STATE FOR EDUCATION**

In accordance with the terms of our engagement letter dated 30 March 2021 and further to the requirements of the Department for Education (DfE) as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts 2024 to 2025, we have carried out an engagement to obtain limited assurance about whether anything has come to our attention that would suggest, in all material respects, the expenditure disbursed and income received by Dorrington Academy Trust during the year 1 September 2024 to 31 August 2025 have not been applied to the purposes identified by Parliament and that the financial transactions do not conform to the authorities which govern them.

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

Respective responsibilities of Dorrington Academy Trust's accounting officer and the reporting accountant

The accounting officer is responsible, under the requirements of Dorrington Academy Trust's funding agreement with the Secretary of State for Education dated 1 June 2012 and the Academy Trust Handbook, extant from 1 September 2024, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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

Approach

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

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

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

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

The work undertaken to draw our conclusion includes :

- Consideration of the applicable legislation and the academy trust's funding agreement
- Review and evaluation of the academy trust's system of internal controls
- Examination and assessment of the Accounting Officer's statement on Regularity, Propriety and Compliance
- Examination, on a test basis, of third party evidence supporting income and expenditure
- Review of exceptional and unusual items

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO
DORRINGTON ACADEMY TRUST AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)**

Conclusion

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



David W Farnsworth FCA (Reporting Accountant)
Feltons

Statutory Auditor

8 Sovereign Court
8 Graham Street
Birmingham
B1 3JR

Date: 11 December 2025

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:						
Donations and capital grants	3	-	-	11,119	11,119	11,128
Investments	5	63	-	-	63	59
Charitable activities		66,853	3,984,150	-	4,051,003	3,786,400
Total income		66,916	3,984,150	11,119	4,062,185	3,797,587
Expenditure on:						
Charitable activities		66,916	3,457,179	259,790	3,783,885	3,880,222
Exceptional items		-	1,697	-	1,697	266,073
Total expenditure		66,916	3,458,876	259,790	3,785,582	4,146,295
Net movement in funds before other recognised gains/(losses)		-	525,274	(248,671)	276,603	(348,708)
Other recognised gains/(losses):						
Actuarial gains on defined benefit pension schemes	23	-	689,000	-	689,000	127,000
Asset ceiling adjustment	23	-	(853,000)	-	(853,000)	-
Net movement in funds		-	361,274	(248,671)	112,603	(221,708)
Reconciliation of funds:						
Total funds brought forward		-	77,762	7,281,562	7,359,324	7,581,032
Net movement in funds		-	361,274	(248,671)	112,603	(221,708)
Total funds carried forward		-	439,036	7,032,891	7,471,927	7,359,324

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

All of the Academy's activities derive from continuing operations during the above two financial periods.

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 8049062

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	7,012,919	7,267,511
		<u>7,012,919</u>	<u>7,267,511</u>
Current assets			
Debtors	14	130,849	105,117
Cash at bank and in hand		632,293	428,661
		<u>763,142</u>	<u>533,778</u>
Current liabilities			
Creditors: falling due within one year	15	(304,134)	(545,965)
Net current assets / liabilities		<u>459,008</u>	<u>(12,187)</u>
Total assets less current liabilities		<u>7,471,927</u>	<u>7,255,324</u>
Net assets excluding pension asset		<u>7,471,927</u>	<u>7,255,324</u>
Defined benefit pension scheme asset	23	-	104,000
Total net assets		<u><u>7,471,927</u></u>	<u><u>7,359,324</u></u>
Funds of the Academy			
Restricted funds:			
Fixed asset funds	17	7,032,891	7,281,562
Restricted income funds	17	439,036	(26,238)
Restricted funds excluding pension asset / liability	17	<u>7,471,927</u>	<u>7,255,324</u>
Pension reserve	17	-	104,000
Total restricted funds	17	<u>7,471,927</u>	<u>7,359,324</u>
Unrestricted income funds	17	-	-
Total funds		<u><u>7,471,927</u></u>	<u><u>7,359,324</u></u>

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 8049062

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

The financial statements on pages 22 to 50 were approved by the Trustees, and authorised for issue on 06 December 2025 and are signed on their behalf, by:



.....
M Wingrove
(Chair of Trustees)

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities	19	217,649	9,631
Cash flows from investing activities	20	(14,017)	<i>(187,088)</i>
Change in cash and cash equivalents in the year		203,632	<i>(177,457)</i>
Cash and cash equivalents at the beginning of the year		428,661	606,118
Cash and cash equivalents at the end of the year	21, 22	632,293	428,661

The notes on pages 26 to 50 form part of these financial statements

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

1. Accounting policies

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

1.1 Basis of preparation of financial statements

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

1.2 Going concern

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

1.3 Income

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

• **Grants**

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

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

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

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.3 Income (continued)

- **Donations**

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

- **Other income**

Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the Academy 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 'Stocks' 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 (excluding transfers on conversion or into the Academy)**

Where the donated good is a fixed asset it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as 'Income from Donations and Capital Grants' and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Academy'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 allocated on the portion of the asset's use.

- **Charitable activities**

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

All resources expended are inclusive of irrecoverable VAT.

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.5 Taxation

The Academy 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 is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 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.

1.6 Tangible fixed assets

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

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

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

Depreciation is provided on the following basis:

Long-term leasehold buildings	-	2% straight line
Furniture and equipment	-	25% reducing balance
Computer equipment	-	20% straight line
Motor vehicles	-	10% straight line

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use and reclassified to freehold or leasehold land and buildings.

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.

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.7 Debtors

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

1.8 Cash at bank and in hand

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

1.9 Liabilities

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

1.10 Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 14. Prepayments are not financial instruments.

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

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 15. 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.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

1. Accounting policies (continued)

1.12 Pensions

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

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

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

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

1.13 Fund accounting

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

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

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

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

2. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 23, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 August 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

3. Income from donations and capital grants

	Restricted fixed asset funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Capital Grants	11,119	11,119	11,128
<i>Total 2024</i>	<u>11,128</u>	<u>11,128</u>	

DORRINGTON ACADEMY TRUST
(A Company Limited by Guarantee)

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

4. Funding for the Academy's charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Educational operations				
DfE grants				
General annual grant	-	3,038,385	3,038,385	2,871,810
Other DfE grants				
Pupil premium	-	326,840	326,840	324,285
Core schools budget grant	-	109,064	109,064	-
UIFSM	-	89,217	89,217	83,642
Teachers pay grant	-	51,576	51,576	51,466
Teachers pension grant	-	62,585	62,585	26,077
Recovery premium	-	-	-	99,482
Others	-	48,432	48,432	54,035
	-	3,726,099	3,726,099	3,510,797
Other Government grants				
Local authority grants	-	258,051	258,051	198,636
	-	258,051	258,051	198,636
Other income from the Academy's educational operations				
	66,853	-	66,853	76,967
	66,853	3,984,150	4,051,003	3,786,400
	66,853	3,984,150	4,051,003	3,786,400
<i>Total 2024</i>	76,967	3,709,433	3,786,400	

DORRINGTON ACADEMY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Short term deposits	63	63	59
<i>Total 2024</i>	<u>59</u>	<u>59</u>	

6. Expenditure

	Staff Costs 2025 £	Premises 2025 £	Other 2025 £	Total 2025 £	Total 2024 £
Academy's educational operations:					
Direct costs	2,492,796	161,491	119,809	2,774,096	2,676,381
Allocated support costs	366,811	278,395	364,583	1,009,789	1,203,841
Exceptional items:					
Allocated support costs	-	-	1,697	1,697	266,073
	<u>2,859,607</u>	<u>439,886</u>	<u>486,089</u>	<u>3,785,582</u>	<u>4,146,295</u>
<i>Total 2024</i>	<u>2,782,669</u>	<u>507,786</u>	<u>855,840</u>	<u>4,146,295</u>	

DORRINGTON ACADEMY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Educational operations	2,774,096	1,009,789	3,783,885	3,880,222
<i>Total 2024</i>	<u>2,676,381</u>	<u>1,203,841</u>	<u>3,880,222</u>	

Analysis of support costs

	Educational operations 2025 £	Total funds 2025 £	Total funds 2024 £
Support staff costs	366,811	366,811	395,410
Depreciation	98,299	98,299	105,003
Technology costs	33,241	33,241	62,580
Premises costs	180,096	180,096	230,280
Legal costs	20,995	20,995	67,005
Other support costs	300,222	300,222	334,210
Governance costs	10,125	10,125	9,353
	<u>1,009,789</u>	<u>1,009,789</u>	<u>1,203,841</u>
<i>Total 2024</i>	<u>1,203,841</u>	<u>1,203,841</u>	

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

8. Net income/(expenditure)

Net income/(expenditure) for the year includes:

	2025	2024
	£	£
Operating lease rentals	6,497	6,497
Depreciation of tangible fixed assets	259,791	277,506
Fees paid to auditors for:		
- audit	9,000	9,500
- other services	2,250	2,390
	<u>267,438</u>	<u>289,293</u>

9. Staff

a. Staff costs and employee benefits

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	2,071,273	2,045,534
Social security costs	225,767	200,601
Pension costs	497,550	471,411
	<u>2,794,590</u>	<u>2,717,546</u>
Agency staff costs	65,017	65,123
	<u>2,859,607</u>	<u>2,782,669</u>

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

9. Staff (continued)

b. Staff numbers

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

	2025 No.	2024 No.
Teachers	41	22
Administration and support	33	44
Management	6	8
	<u>80</u>	<u>74</u>

c. Higher paid staff

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	3	1
In the band £70,001 - £80,000	2	3
In the band £80,001 - £90,000	1	-
In the band £130,001 - £140,000	-	1
	<u>-</u>	<u>1</u>

d. Key management personnel

The key management personnel of the Academy comprise the Trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Academy was £612,405 (- £808,569).

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

10. Trustees' remuneration and expenses

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

		2025 £'000	2024 £'000
Miss Loretta Barratt, Head Teacher and Accounting Officer (resigned 31 August 2024)	Remuneration	nil	130 - 140
	Pension contributions paid	nil	30 - 40
Mr John Harrison, Staff Trustee	Remuneration	85 - 90	70 - 80
	Pension contributions paid	25 - 30	20 - 30
Miss Dawn Cox, Staff Trustee (resigned 3 October 2024)	Remuneration	0 - 5	30 - 40
	Pension contributions paid	0 - 5	0 - 5

During the year ended 31 August 2025, no travel and subsistence expenses were reimbursed or paid directly to any Trustees (2024 - £NIL).

Other related party transactions involving the trustees are set out in note 26.

11. Trustees' and Officers' insurance

In accordance with normal commercial practice, the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £10,000,000 on any one claim. It is not possible to quantify the trustees and officers indemnity element from the overall cost of the RPA scheme.

12. Exceptional items

	2025 £	2024 £
CIF clawback	-	54,232
Community day	-	27,278
Consultancy	-	120,000
Legal	1,697	64,563
	<u>1,697</u>	<u>266,073</u>

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

13. Tangible fixed assets

	Long-term leasehold property £	Furniture and equipment £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 September 2024	8,644,066	784,214	373,547	24,000	9,825,827
Additions	-	25,199	-	-	25,199
Disposals	-	-	(39,937)	-	(39,937)
At 31 August 2025	<u>8,644,066</u>	<u>809,413</u>	<u>333,610</u>	<u>24,000</u>	<u>9,811,089</u>
Depreciation					
At 1 September 2024	1,693,314	557,094	305,508	2,400	2,558,316
Charge for the year	172,885	59,181	25,325	2,400	259,791
On disposals	-	-	(19,937)	-	(19,937)
At 31 August 2025	<u>1,866,199</u>	<u>616,275</u>	<u>310,896</u>	<u>4,800</u>	<u>2,798,170</u>
Net book value					
At 31 August 2025	<u><u>6,777,867</u></u>	<u><u>193,138</u></u>	<u><u>22,714</u></u>	<u><u>19,200</u></u>	<u><u>7,012,919</u></u>
At 31 August 2024	<u><u>6,950,752</u></u>	<u><u>227,120</u></u>	<u><u>68,039</u></u>	<u><u>21,600</u></u>	<u><u>7,267,511</u></u>

14. Debtors

	2025 £	2024 £
Due within one year		
Debtors from operations	-	500
VAT recoverable	19,304	28,829
Prepayments and accrued income	111,545	75,788
	<u><u>130,849</u></u>	<u><u>105,117</u></u>

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

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Creditors from operations	61,739	35,668
Other taxation and social security	50,567	-
Other creditors	61,059	224,602
Accruals and deferred income	130,769	285,695
	304,134	545,965
	304,134	545,965

	2025 £	2024 £
Deferred income at 1 September 2024	48,792	53,578
Resources deferred during the year	52,649	48,792
Amounts released from previous periods	(48,792)	(53,578)
	52,649	48,792
	52,649	48,792

At the balance sheet date the academy trust was holding funds received in advance for universal infant free school meals.

16. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	632,293	428,661
	632,293	428,661
	632,293	428,661

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

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

17. Statement of funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 August 2025 £
Unrestricted funds					
Other income	-	66,916	(66,916)	-	-
Restricted general funds					
GAG	(26,238)	3,038,385	(2,573,111)	-	439,036
UIFSM	-	89,217	(89,217)	-	-
Pupil premium	-	326,840	(326,840)	-	-
Other grants	-	529,708	(529,708)	-	-
Pension reserve	104,000	-	60,000	(164,000)	-
	<u>77,762</u>	<u>3,984,150</u>	<u>(3,458,876)</u>	<u>(164,000)</u>	<u>439,036</u>
Restricted fixed asset funds					
On conversion	3,860,046	-	(99,024)	-	3,761,022
DfE Group capital grants	844,882	11,119	(29,322)	-	826,679
Capital expenditure from GAG	2,514,148	-	(128,516)	-	2,385,632
Capital expenditure from Catch-up premium	39,928	-	(1,871)	-	38,057
Donations	22,558	-	(1,057)	-	21,501
	<u>7,281,562</u>	<u>11,119</u>	<u>(259,790)</u>	<u>-</u>	<u>7,032,891</u>
Total Restricted funds	<u>7,359,324</u>	<u>3,995,269</u>	<u>(3,718,666)</u>	<u>(164,000)</u>	<u>7,471,927</u>
Total funds	<u><u>7,359,324</u></u>	<u><u>4,062,185</u></u>	<u><u>(3,785,582)</u></u>	<u><u>(164,000)</u></u>	<u><u>7,471,927</u></u>

DORRINGTON ACADEMY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

17. Statement of funds (continued)

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

Restricted general funds

These comprise all restricted funds other than restricted fixed asset funds and include grants from the DfE and Birmingham City Council.

The academy trust is not subject to GAG carried forward limits

Unrestricted funds

These comprise resources that may be used towards meeting any of the charitable objects of the academy trust at the discretion of the trustees.

Restricted fixed asset funds

These comprise resources which are to be applied to specific capital purposes imposed by The DfE and Birmingham Council where the asset acquired or created is held for a specific purpose.

DORRINGTON ACADEMY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

17. Statement of funds (continued)

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

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds						
Other income	29,705	77,026	(106,731)	-	-	-
Restricted general funds						
GAG	254,534	2,871,810	(2,965,435)	(187,147)	-	(26,238)
UIFSM	-	83,642	(83,642)	-	-	-
Pupil premium	-	324,285	(324,285)	-	-	-
Recovery premium	-	30,813	(30,813)	-	-	-
Other grants	-	398,883	(398,883)	-	-	-
Pension reserve	(64,000)	-	41,000	-	127,000	104,000
	<u>190,534</u>	<u>3,709,433</u>	<u>(3,762,058)</u>	<u>(187,147)</u>	<u>127,000</u>	<u>77,762</u>
Restricted fixed asset funds						
On conversion	3,959,070	-	(99,024)	-	-	3,860,046
DfE Group capital grants	865,966	11,128	(32,212)	-	-	844,882
Capital expenditure from GAG	2,469,997	-	(142,996)	187,147	-	2,514,148
Capital expenditure from Catch-up premium	42,020	-	(2,092)	-	-	39,928
Donations	23,740	-	(1,182)	-	-	22,558
	<u>7,360,793</u>	<u>11,128</u>	<u>(277,506)</u>	<u>187,147</u>	<u>-</u>	<u>7,281,562</u>
Total Restricted funds	<u>7,551,327</u>	<u>3,720,561</u>	<u>(4,039,564)</u>	<u>-</u>	<u>127,000</u>	<u>7,359,324</u>
Total funds	<u><u>7,581,032</u></u>	<u><u>3,797,587</u></u>	<u><u>(4,146,295)</u></u>	<u><u>-</u></u>	<u><u>127,000</u></u>	<u><u>7,359,324</u></u>

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

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	7,012,919	7,012,919
Current assets	743,170	19,972	763,142
Creditors due within one year	(304,134)	-	(304,134)
Total	<u>439,036</u>	<u>7,032,891</u>	<u>7,471,927</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Restricted fixed asset funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	7,267,511	7,267,511
Current assets	519,727	14,051	533,778
Creditors due within one year	(545,965)	-	(545,965)
Provisions for liabilities and charges	104,000	-	104,000
Total	<u>77,762</u>	<u>7,281,562</u>	<u>7,359,324</u>

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

19. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	276,603	(348,708)
Adjustments for:		
Depreciation	259,791	277,506
Capital grants from DfE and other capital income	(11,119)	(11,128)
Loss on disposal of fixed assets	20,000	-
Interest receivable	(63)	(59)
Defined benefit pension scheme cost less contributions payable	(53,000)	(43,000)
Defined benefit pension scheme finance cost	(7,000)	2,000
Increase in debtors	(25,732)	(15,415)
(Decrease)/increase in creditors	(241,831)	148,435
Net cash provided by operating activities	217,649	9,631

20. Cash flows from investing activities

	2025 £	2024 £
Interest received	63	59
Purchase of tangible assets	(25,199)	(198,275)
Capital grants from DfE Group	11,119	11,128
Net cash used in investing activities	(14,017)	(187,088)

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand and at bank	632,293	428,661
Total cash and cash equivalents	632,293	428,661

DORRINGTON ACADEMY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

22. Analysis of changes in net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	428,661	203,632	632,293
	<u>428,661</u>	<u>203,632</u>	<u>632,293</u>

23. Pension commitments

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

The latest actuarial valuation of the TPS related to the period ended 31 March 2016 and of the LGPS 31 March 2022.

Contributions amounting to £61,059 were payable to the schemes at 31 August 2025 (2024 - £58,541) and are included within creditors.

Teachers' Pension Scheme

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

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

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

23. Pension commitments (continued)

Valuation of the Teachers' Pension Scheme

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

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

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million

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

The employer's pension costs paid to TPS in the year amounted to £372,943 (2024 - £347,099).

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 has accounted for its contributions to the scheme as if it were a defined contribution scheme. The Academy has set out above the information available on the scheme.

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2025 was £219,000 (2024 - £202,000), of which employer's contributions totalled £177,000 (2024 - £163,000) and employees' contributions totalled £42,000 (2024 - £39,000). The agreed contribution rates for future years are 25.1% for employers and between 5.5 per cent and 6.8 per cent for employees.

As described in note the LGPS obligation relates to the employees of the Academy, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the Scheme in the year. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the Academy at the balance sheet date.

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

The trustees have agreed that the trust will make additional contributions in addition to normal funding levels over the next 21 years.

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

23. Pension commitments (continued)

Principal actuarial assumptions

	2025	2024
	%	%
Rate of increase in salaries	2.70	2.65
Rate of increase for pensions in payment/inflation	3.70	3.65
Discount rate for scheme liabilities	6.05	5.00
Inflation assumption (CPI)	2.70	2.65
Commutation of pensions to lump sums	50.00	50.00

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

	2025	2024
	Years	Years
<i>Retiring today</i>		
Males	20.2	20.0
Females	23.9	23.8
<i>Retiring in 20 years</i>		
Males	21.2	21.0
Females	25.0	25.0

Sensitivity analysis

	2025	2024
	£000	£000
Discount rate +0.1%	(62)	(75)
Discount rate -0.1%	62	75
Mortality assumption - 1 year increase	122	138
Mortality assumption - 1 year decrease	(122)	(138)
CPI rate +0.1%	61	73
CPI rate -0.1%	(61)	(73)

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NOTES TO THE FINANCIAL STATEMENTS
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23. Pension commitments (continued)

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

	At 31 August 2025 £	At 31 August 2024 £
Equities	1,985,000	1,853,000
Bonds	1,479,000	1,247,000
Property	234,000	214,000
Cash	195,000	250,000
Total market value of assets	3,893,000	3,564,000

The actual return on scheme assets was 5.0% (2024 - £8.6%).

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

	2025 £	2024 £
Current service cost	124,000	120,000
Interest income	(182,000)	(168,000)
Interest cost	175,000	170,000
Total amount recognised in the Statement of Financial Activities	117,000	122,000

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

	2025 £	2024 £
At 1 September	3,460,000	3,232,000
Current service cost	124,000	120,000
Interest cost	175,000	170,000
Employee contributions	42,000	39,000
Actuarial gains/(losses) - financial assumptions	(674,000)	(114,000)
Actuarial gains/(losses) - demographic assumptions	14,000	(7,000)
Actuarial gains/(losses) - experience gains/losses	(29,000)	103,000
Benefits paid	(72,000)	(83,000)
Asset ceiling adjustment	853,000	-
At 31 August	3,893,000	3,460,000

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NOTES TO THE FINANCIAL STATEMENTS
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23. Pension commitments (continued)

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

	2025 £	2024 £
At 1 September	3,564,000	3,168,000
Interest income	182,000	168,000
Return on assets less interest	-	109,000
Employer contributions	177,000	163,000
Employee contributions	42,000	39,000
Benefits paid net of transfers in	(72,000)	(83,000)
At 31 August	3,893,000	3,564,000

The fair value of the pension plan assets at 31 August 2025 is in excess of the present value of the defined benefit obligation at that date, giving rise to a net surplus of £853,000 (2024: £nil). This surplus is recognised in the financial statements only to the extent that the academy trust can recover this surplus, either through a reduction in future contributions or through a refund to the academy trust.

The academy is not able to determine that future contributions will be reduced and it is not possible for the academy trust to receive a refund from the scheme, as the specific conditions for this have not been met. Therefore an asset ceiling is in place for these two academies such that the surplus of £853,000 (2024: £nil) is not recognised as an asset at 31 August 2025 and the net asset / liability recognised in the financial statements is capped at £nil.

24. Operating lease commitments

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

	2025 £	2024 £
Not later than 1 year	6,497	6,497
Later than 1 year and not later than 5 years	1,083	7,580
	7,580	14,077

25. Members' liability

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

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

26. Related party transactions

Owing to the nature of the Academy and the composition of the Board of Trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest.

The following related party transaction(s) took place during the period:

Expenditure related party transaction

	2025 £	2024 £
Public Sector Analytics Ltd		
Company in which Mark Unwin (trustee appointed 26 February 2025) is a director		
Services supplied by related party during the year	<u>2,430</u>	<u>-</u>

The current year related party transactions were notified to the DfE and approved in advance.

Miss L Barratt

Headteachers and accounting officer (resigned 31 August 2024)

Consultancy services provided to the academy during the year	<u>-</u>	<u>17,000</u>
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