

Company Registration Number: 08100578 (England & Wales)

NESTON HIGH SCHOOL
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

NESTON HIGH SCHOOL
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE ACADEMY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Members

K Mothersdale
K Roberts
L Gittins
J Gilmour
P Bates

Trustees

K Mothersdale, Chair
K Roberts, Vice Chair
K Cunningham, Headteacher Accounting Officer
P D Haworth¹
I Mellor¹
K E Jones
C Randerson¹
C Vining
S Gauller (resigned 4 March 2025)
J Millington
D Lotay¹
M Paziuk

¹ member of the financial audit committee

Company registered number

08100578

Company name

Neston High School

Principal and registered office

Raby Park Road, Neston, CH64 9NH

Company secretary

T Phillips

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE ACADEMY, ITS TRUSTEES AND ADVISERS
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Senior management team

K Cunningham, Headteacher

J Vossebeld, Deputy Headteacher

S Nuttall, Deputy Headteacher

L Burton, Assistant Headteacher

J Millington, Assistant Headteacher

F Mannix, Assistant Headteacher

H Waites, Assistant Headteacher (resigned 31 December 2024)

K Smith, Assistant Headteacher

L Cray, Assistant Headteacher

E Metcalfe, Assistant Headteacher (from 1 April 2025)

T Phillips, Business Manager

Independent auditor

Mitchell Charlesworth (Audit) Ltd, 24 Nicholas Street, Chester, CH1 2AU

Bankers

Lloyds, 137 Telegraph Road, Heswall, CH60 0AN

Solicitors

Hill Dickinson LLP

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TRUSTEE'S 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 year ended 31st August 2025. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

The academy trust operates a secondary academy in the County of Cheshire West and Chester of England. Its academies have a combined pupil capacity of 1750 and had a roll of 1732 in the school census of October 2024.

Structure, Governance and Management

CONSTITUTION

The academy trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust. The trustees of the Academy Trust are also the directors of the charitable company for the purposes of company law. The charitable company operates as the Academy Trust.

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

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.

TRUSTEE'S INDEMNITIES

Subject to the provisions of the Companies Act 2006, Trustees have been indemnified in respect of their legal liability for financial loss arising as a result of a negligent act, accidental error or omissions in the course of their official duties. The limit of this indemnity is £10,000,000.

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METHOD OF RECRUITMENT AND APPOINTMENT OR ELECTION OF TRUSTEES

The Articles of Association and Funding Agreement allow the academy to have the following Trustees:

- Up to three staff Trustees – appointed by Trustees through such process as they may determine
- Up to one LA Trustee – The LA appoint the LA Trustee
- Up to 10 Community Trustees – appointed by a majority vote of the Trustees
- A minimum of two Parent Trustees shall be elected by parents of registered pupils at the Academy.
(A Parent Trustee must be a parent of a pupil at the Academy at the time when they are elected)
- The Headteacher who shall be treated for all purposes as being an ex officio Trustee

In 2024/25 Trustee Membership is as follows:

- 12 Trustees
- 2 Staff Trustees plus the Headteacher (1)
- 7 Community Trustees
- 2 Parent Trustees

The term of office for any Trustee shall be four years save that this time limit shall not apply to the Headteacher.

POLICIES AND PROCEDURES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All newly appointed Trustees receive a basic introduction to their membership by the Headteacher. This includes the provision of all relevant papers and reports and a tour of the school in which they meet all senior staff.

All Trustees complete a skills audit and are subject to the necessary Disclosure and Barring Service checks.

All Trustees are provided with information about training courses organised by the LA and National Governance Association and are encouraged to attend appropriate courses. There is a Trustee training budget, the school also invites Trustees to attend relevant staff training and provides regular training and update sessions.

ORGANISATIONAL STRUCTURE

The management structure consists of two levels, the Trustees and the senior management of the school. The Headteacher is the Accounting Officer. The aim of the structure is to devolve responsibility to those best able to make appropriate decisions.

The full Board of Trustees meets monthly, up to 12 times per year. They establish an overall framework for the governance of the School and determine membership terms of reference and procedures of the Board

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The Board of Trustees may from time to time establish Working Groups to perform specific tasks over a limited timescale.

There are five separate committees meeting when required.

- Finance & Audit Committee
- Headteacher Performance Review
- Pay
- Staff Disciplinary
- Student Disciplinary

ARRANGEMENTS FOR SETTING PAY AND REMUNERATION OF KEY MANAGEMENT PERSONNEL

When determining the pay range for key management personnel the Board of Trustees will consider all the permanent responsibilities of the role, any challenges specific to the role and all other relevant circumstances including recruitment or retention difficulties. All appointments are made in accordance with the School Teachers Pay and Conditions Document (STPCD) details of which are published in the school's pay policy.

The Headteacher's pay range is calculated based on the school group size. Neston High School, due to its size is classed as a Group 8 school, the pay range for a Headteacher in a Group 8 school.

The Board of Trustees has determined that two deputy head teacher posts and six assistant head teacher posts are to be included in the school's staffing structure, these roles are all classed as key management personnel. The pay range for these positions is determined in accordance with the STPCD with due regard to pay rates for other teaching posts and the head teacher.

The Business Manager's pay range is based on the National Joint Council PayScale and reflects the job description and pay range of Cheshire West and Chester evaluated job specification.

TRADE UNION FACILITY TIME

There were 2 relevant union officials who were full-time employees during the academic year. There was no time spent on union facility time, and the associated cost was £nil. There was no time spent on paid trade union activities.

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Percentage of pay bill spent on facility time

Provide the total cost of facility time	£0
Provide the total pay bill	0%
Provide the percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) × 100	0%

RELATED PARTIES AND OTHER CONNECTED CHARITIES AND ORGANISATIONS

Brio Leisure (a Community Interest Company) manages the leisure facilities which are owned by Cheshire West and Chester Council (CWAC). There is a joint use agreement between CWAC/Brio Leisure and the school.

The school has strong collaborative links with its feeder primary schools and three other high schools in cheshire West and Chester.

Engagement with Employees (including Disabled Persons)

The school is committed to effective employee engagement and fostering an inclusive, informed, and collaborative working environment. During the year, a number of actions were taken to support staff engagement and inclusivity, including for those with disabilities.

Providing employees with information on matters of concern to them

Regular communication is maintained through a range of channels, including all-staff briefings, internal newsletters, email updates, and meetings led by the senior leadership team. These methods ensure that staff are kept informed about key developments, strategic priorities, and matters relevant to their roles.

Consulting employees or their representatives regularly

The school values the views of its staff and engages with them through routine staff meetings and consultations. Where appropriate, staff representatives and union representatives are consulted to ensure that employee perspectives are considered in decision-making processes that may affect their work or working environment.

Encouraging the involvement of employees in the school's performance

Staff are encouraged to contribute to the school's development and performance through involvement in working groups, school improvement initiatives, and curriculum planning. Performance management processes are aligned with school priorities, helping staff to understand their role in achieving the school's strategic aims.

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Achieving a common awareness of the factors affecting performance

The school ensures that all employees are aware of the key factors influencing its performance through regular updates, staff briefings, and INSET days. These sessions help staff understand the wider context in which the school operates and how their individual and collective contributions impact outcomes for pupils.

Disabled employees and inclusive practices

The school is an equal opportunities employer and is committed to the fair and respectful treatment of all staff, including those with disabilities. Applications from disabled persons are welcomed and are considered on the basis of aptitude and ability. Where an employee becomes disabled during the course of employment, the school will make reasonable adjustments to support their continued employment and ensure they can remain in their role or be supported in an alternative position where appropriate. Staff are given equal access to training, development, and promotion opportunities, in line with their needs and career aspirations.

Objectives and Activities

OBJECTS AND AIMS

The Academy Trust's object is specifically restricted to the following:

(a) to advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing a school offering a broad and balanced curriculum, and (b) to promote for the benefit of the inhabitants of Neston and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Our Vision

The Trustees' vision for the school is to create a vibrant, inclusive community where everyone feels valued and empowered. We celebrate and reward kindness, fostering an environment that is respectful, safe and driven by intellectual curiosity and high aspiration, providing a broad range of opportunities for students to be the best versions of themselves.

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Our Mission

Our mission is to empower students to learn the skills, knowledge and resilience they need to achieve their academic and personal potential. We aspire to be the heart of learning in our community where students access tailored support to achieve the highest outcomes, equipping them to be productive and compassionate global citizens of the future.

Our Values

Our values are our guiding principles, and they shape every aspect of our school and the way we communicate with the world. Our overarching values are Aspiration, Community, Respect.

- We value achievement and intellectual curiosity along with lifelong learning
- We value community and belonging
- We value respect in all its forms
- We value hard work and high aspiration
- We value resilience and enthusiasm
- We value manners and respect for others
- We value fairness, trust and honesty
- We value self-belief and personal confidence
- We value diversity and embrace difference
- We value the environment
- We value strong relationships

Our Strategic Aims for 2024/25

- Provide strong ethical leadership within a sustainable and responsible framework
- Deliver a high quality, inclusive education
- All pupils will be developed and nurtured to their maximum potential
- Effective engagement with all our community.

Objectives, Strategies and Activities

A small selection of the highlights from 2024/25 are detailed below to give an insight into the activities on offer that help us to achieve our strategic goals.

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Communities and Partnerships

Primary and Community Links

Strong relationships with local primary schools are foundational to our success. Our transition team has visited all 28 partner primary schools, building connections and reviewing curriculum standards to ensure continuity in students' educational journeys. To support a seamless move from Year 6 to Year 7, each incoming student meets a member of our transition team, accompanied by student ambassadors, who lead Q&A sessions on school routines, homework, and other aspects of daily life at Neston. We work closely with the primary schools to make sure there is a smooth transition with the curriculum and invite them in to see their year 6 students at work in their lessons.

Our "Transition Programme" is personalised for every student joining us each September. This year's incoming Year 7s participated in the "Passport to Neston" school, engaging in activities like archery, climbing, English, science, and maths, team-building exercises to foster confidence and community bonds. Additionally, we offer a parent coffee morning to address questions about school life, facilitate a Year 7 Christmas church service, and organise food donations to the local food bank each Harvest season. We support the community by being involved in events such as the Neston Lady's Day Walk and complete charity walks.

Consistent with our vision of being central to our community, we make our sports facilities available for local use. Revenue from the sand-based hockey pitch and 3G football pitch supports facility maintenance and creates a reserve fund for future needs.

Character and Wellbeing

Extra-Curricular Activities

Our extensive extracurricular programme encompassing STEM, Sports, Music, Performing Arts, Art and Design, D of E, community projects and charitable events such as the Walk of Life and a Blood Charity UK-sponsored run as well as the Delamere walk and revision camp run by PGL. Leadership opportunities are now integral to our students' experience: head students and prefects play active roles in school activities, the school council has been reinstated, and House prefects are now appointed. Through these roles, students shape school initiatives and support their younger peers, empowering their voice in the school's development.

To encourage well-rounded personal growth, we offer various enrichment activities, from our nationally recognised plastic recycling STEM group to excursions for math and social studies, including visits to Iceland, South Africa, Madrid, and Paris, Wales and theatres such as London. There is a very broad offer of trips and activities that students can be involved in.

Attendance

Our student attendance rates continue to exceed national averages. To sustain and improve attendance further, we restructured roles and now have an assistant headteacher overseeing attendance, positively impacting school-wide engagement.

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Curriculum, Teaching, Learning, and CPD

In 2024/25, we continued our commitment to foundational standards in classroom behaviour, conduct, and learning expectations. Emphasis on quality assurance in student work and a well-defined literacy strategy have fostered consistency and high standards, clearly evident in student progress which in 2024 was +0.22.

In 2024/25 exceptional performance was seen in PE, Drama, Computer Science, German, Maths and many more areas. Our overall L3VA is 0.00 whilst at ALevel it is -0.07 L3VA and for Applied courses it is +0.21. Our particular strengths are English Language, Further Maths, Computing, Sociology, PE, Business Ctec, Engineering, History, Graphic Design and Photography, all of which have significantly high progress, 99% of A-Level students were awarded their first-choice university this year. To recognise and celebrate student efforts, we continue to develop our rewards system and have implemented a calendar of rewards including three parent events that award certificates and trophies, and Head's merits to those achieving exceptional progress and attainment in sports, academic attainment, attendance and resilience.

Our curriculum, rooted in the National Curriculum and built as a progressive model, ensures a coherent and rigorous academic pathway for students from Key Stage 3 through post-16 education, preparing them for university or apprenticeships. Curriculum teams focus on the development of substantive and disciplinary knowledge to guide lesson planning, and close collaboration with the School Improvement Partner (SIP) ensures a rigorous approach to the intent, implementation, and impact of our academic offer. We run subject area reviews at and feedback areas to develop, making sure we are clear on the strengths and areas to develop for each department or 'area'.

Literacy and Reading Initiatives

Literacy remains a whole school priority to ensure all students are provided with the tools and skills to become effective readers and literacy proficient. Students requiring support benefit from one-on-one literacy sessions. For students below the expected reading level, we provide interventions which include tutor-time literacy sessions, specialised nurture group classes, small intervention reading groups and online literacy platforms to support our lowest prior attainers with literacy. This year, we appointed a reading lead who specifically teaches students with weak literacy and reading. We also run a hugely successful reading buddy system between 6th form volunteers and year 7s, following their baseline reading assessments (NGRT). This is all coordinated by our Head of English and Literacy; it is led by community volunteers and support staff.

Our ongoing CPD sessions focus on closing the vocabulary gap, reinforcing the importance of reading across subjects, and developing essay-writing skills. Literacy banners and literacy artwork have been installed around the school to promote and build our school's reading culture and raise the standards of literacy. All students have a literacy and classroom standards sheet in the front of all their exercise books as a useful reminder of key literacy elements and to reinforce the importance of good presentation and high-quality work.

We support literacy using a range of online learning tools, these are very popular with our students and engagement is high. The main platforms used are: Spellzone, Literacy Gold, Sora, GL assessment, IDL and First News Engage (First News is a youth-focused newspaper that broadens students' global awareness and critical thinking).

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Professional Development and Support for Teachers

Our CPD program includes SSAT's "Embedding Formative Assessment," fostering a collaborative environment where staff observe each other and create personal development plans. This continued in 2024-25, supported by our Professional Learning Pathway, which offers tailored professional development for all staff levels, from trainee teachers to senior leaders. This year, we introduced 'Steplab' an online CPD platform to support staff in their professional development. Our induction and mentorship for Early Career Teachers (ECTs) has been particularly successful, providing focused training in classroom management, pedagogy, safeguarding, and more. The teaching and learning lead works with colleagues in the classroom to develop pedagogy further.

Academic Achievement and Interventions

Our 2025 examination results were impressive, building on the 2024 success which produced an overall progress measure of +0.22. Contributing to this success were strategic interventions, including senior-led mentoring, parent engagement meetings, and academic workshops such as "walking-talking mocks," Easter revision sessions, and skills-building sessions with Made and Elevate. Notably, targeted support in key subjects such as English, Languages, Maths, Performing Arts including Music and Drama led to significant improvements.

Model of Excellence – Aspiration, Community, Respect

Our Model of Excellence underscores high standards of behaviour and academic aspiration within a supportive culture of respect. Ongoing training helps staff consistently apply the behaviour policy, fostering a positive environment where students thrive regardless of their backgrounds. Through these efforts, Neston is a place where students can achieve their full potential and prepare for a future of limitless opportunity. The Trustees receive a termly Headteacher's report, which is also sent out to all staff.

Public Benefit

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

Strategic Report

Achievements and Performance

The school was subject to an Ofsted Inspection on 8th & 9th February 2022. The school continues to be judged as Good.

The Trustees were pleased to note that Ofsted commented that the leadership team has maintained the good quality of education in the school since the last inspection and ensured that it continues to improve.

A selection of the inspection findings is listed below, and the full Ofsted report can be viewed on the school's website.

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The Ofsted report states:

- Trustees and leaders have high expectations of what pupils and students should achieve. All pupils, including those with special educational needs and/or disabilities (SEND), have equal access to a suitably ambitious curriculum.
- Pupils and student in the sixth form, are proud to be part of Neston High School. They are appreciative of the high-quality facilities available to them. Pupils are polite and respectful towards each other and adults. Pupils' conduct reflects teachers' high expectations.
- Leaders, including Trustees, have ensured that all pupils, including those in sixth form, have access to a high-quality curriculum. Pupils at Key Stage 4 and students at Key Stage 5 can choose to a study a wide range of academic, arts-based, technical, and vocational subjects. The subjects meet pupils' diverse interests and needs. Pupils, and students in the sixth form, are well prepared for the next stage of their education, employment, or training.

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Key Performance Indicators

The academy continues to monitor a range of key performance indicators to assess progress against strategic objectives and ensure accountability across educational, financial, and operational domains.

In 2025, the academy achieved impressive examination results, building on the success of 2024, which saw an overall progress measure of +0.22. This sustained improvement reflects the impact of targeted strategic interventions, including senior-led mentoring programmes designed to support pupil progress and attainment.

The school underwent a full Ofsted inspection on 8th and 9th February 2022 and continues to be judged as "Good." This outcome affirms the school's commitment to maintaining high standards in teaching, leadership, and pupil welfare.

The academy sets a target to maintain a revenue reserve of between 3–5% of annual income. This target has been successfully achieved, demonstrating sound financial management and resilience in line with the trust's reserves policy.

Membership of the Board of Trustees remains stable, ensuring continuity and strategic oversight. Trustees continue to engage actively in governance processes, with regular meetings and monitoring of key performance data.

The academy employs an external Health and Safety consultant who provides independent assurance to the Board of Trustees regarding compliance with building regulations and educational safety standards. This arrangement supports the trust's commitment to maintaining a safe and secure learning environment.

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

Most of the Trust's income is obtained from the DfE in the form of grants, the use of which is restricted to particular purposes. The grants received from the DfE during the year and the associated expenditure are shown as restricted funds in the statements of financial activities. The principal accounting policies adopted during the year are detailed in the notes to the financial statements.

During the year ended 31 August 2025, total expenditure of £13,690,433 (2024 as restated: £12,811,797) was fully covered by grant funding from the DfE together with other incoming resources. The excess of income over expenditure (excluding actuarial losses on the defined benefit pension scheme) was £66,365 (2024 as restated: £172,916).

As at the 31st August 2025, the net book value of fixed assets was £4,491,306 (2024: £4,566,239), including the value of the land and building which are lease on a 125-year lease. The assets are used exclusively for providing education and the associated support services to the pupils of the academy.

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Reserves Policy

The school is working hard to maintain a reserve of 3-5% of total income. The percentage reserve has been set to ensure that current students are not disadvantaged by the school retaining excessive reserves and the lower limit to ensure that the school has sufficient working capital to function on a day-to-day basis. The 3-year budget plan is updated and reviewed at every Board meeting to ensure that issues are discussed with a clear view of the ongoing financial impact of decisions made.

Currently free reserves are 7.9% of total income, however these reserves include designated funds for future costs such as 3G pitch repairs, school trips/activities and IT infrastructure. When excluding these the reserves are 5.25% of total income. This excess of reserves over the target ensures operational resilience in the event of unexpected staffing or premises costs.

The trust has overall reserves of £5,862,915, included within is restricted general reserves (excluding pension & fixed asset reserves) of £236,815 and unrestricted reserves of £863,198. The total free reserves (excluding pension & fixed asset reserves) amounts to £1,100,013.

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Investment Policy

The school's investment policy aligns with its charitable status and is guided by written procedures approved by the Trustees. All investments must be made with the highest level of integrity. The primary objective of the policy is to identify surplus funds that can be placed on deposit to earn interest, thereby generating additional income to support the Trust's ongoing charitable aims.

Principal Risks and Uncertainties

The main financial risks and uncertainties facing the school include rising payroll costs due to nationally agreed pay increases and higher national insurance contributions, as well as increased energy costs and general inflationary pressures. The most significant risk is that government funding may not keep pace with these rising expenses. An additional concern is the potential decline in post-16 student numbers, driven by increased competition from local colleges and decreasing enrolment in feeder primary schools. To mitigate this, the school is implementing a robust marketing strategy and actively promoting the unique opportunities available to students at Neston High School.

The Trustees remain focused on their duty to ensure that the Trust's estate is safe, well maintained, and compliant with all relevant health, safety, and regulatory requirements. Rising operational costs and potential funding shortfalls increase the challenge of sustaining appropriate investment in the school's infrastructure. However, the Trustees regularly review the condition of the estate and prioritise maintenance and capital projects to ensure the learning environment remains safe, secure, and fit for purpose. The Trust continues to operate within a robust compliance framework, including regular audits, risk assessments, and adherence to statutory guidance, to mitigate potential liabilities and safeguard the long-term sustainability of the estate.

Fundraising

The school does not use any external fundraisers. The school community is dedicated to helping others and fundraising this year has supported a number of good causes including; Bloodwise, RSPCA, World Cancer Day, Andy's Man Club. In 2024/25, students and staff shared their personal charity work and fundraising challenges through the school's social media channels.

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Streamlined Energy and Carbon

As the Trust is not deemed a large company, it qualifies as a low energy user under these regulations is not required to report on its emissions, energy consumption or energy efficiency activities.

Plans for Future Periods

We will continue with our drive on ensuring that overall learning and teaching becomes 'Outstanding'. We will be reviewing our monitoring and tracking procedures to ensure that we continue to close the gap for disadvantaged students who are entitled to Pupil Premium.

To ensure our future numbers on roll we will continue with our marketing strategy by further utilising our school website and social media. The school takes advantage of opportunities to celebrate the achievements of the school and its students in the local and national media including social media.

Funds Held as Custodian Trustee on Behalf of Others

The Trust does not hold any fund as custodian for others.

Auditor

Insofar as the trustees are aware:

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

A statement may also be included in respect of the reappointment of the auditor.

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

K Mothersdale

17/12/2025

Kevin Mothersdale, Chair of Trustees

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Neston High School

Governance Statement

Scope of Responsibility

As trustees, we acknowledge we have overall responsibility for ensuring that the 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, 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 the 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 8 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
K Mothersdale	8	8
K Roberts	8	8
K Cunningham	8	8
PD Haworth	6	8
KE Jones	8	8
I Mellor	8	8
C Randerson	7	8
C Vining	7	8
J Millington	6	8
S Gauller	4	4
D Lotay	7	8
M Paziuk	6	8

Changes to the Board

There has been one resignation from the Board of Trustees in 2024/25, nominations for a replacement trustee will take place at the start of the new academic year.

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Conflicts of Interest

To manage potential conflicts of interest the school maintains an up-to-date register of interests which is published on our website. This is reviewed at each meeting. Any conflict is highlighted in meetings and if a conflict arises this person will not be involved in the decision-making process.

The board carries out regular skills audits to identify gaps of knowledge or experience. The board of trustees has maintained effective oversight through its regular meetings. There are also link trustees for strategic and statutory areas, these link trustees report to the full board of trustees.

The finance and risk committee is a sub-committee of the main board of trustees. Its purpose is to monitor and evaluate the annual budget, and three-year financial plan. This committee reviews and monitors financial policies and practice. The financial scheme of delegation is approved by the full Board of Trustees. The committee monitors and evaluates investments and has oversight of financial benchmarking.

Attendance at meetings in the year was as follows:

Trustee	Meetings attended	Out of a possible
PD Haworth	6	6
K Cunningham	6	6
Ian Mellor	4	6
Colin Randerson	6	6
Davinder Lotay	4	6
Kevin Mothersdale	6	6

Review of Value for Money

As accounting officer, the Headteacher has responsibility for ensuring that the academy trust delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes, as well as estate 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 where appropriate. The accounting officer for the academy trust has delivered improved value for money during the year by:

Utilising reserves strategically by placing funds in high street banks to gain a significant income from reserves. The Trustees have supported this initiative and copies of statements showing interest earned and projections now form part of the financial management report.

Contracts and licenses are regularly reviewed to ensure value for money and to ensure that there is no overlap between services. The Business Manager continues to collaborate with other local schools for procurement of services and supplies.

The Business Manager, Headteacher and Deputy Head in charge of curriculum work closely together to conduct workforce planning using Integrated Curriculum and Financial Planning principles.

NESTON HIGH SCHOOL
(A company limited by guarantee)

The Purpose of the System of Internal Control

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

Capacity to Handle Risk

The board of trustees has reviewed the key risks to which the academy trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The board of trustees is of the view that there is a formal on-going process for identifying, evaluating and managing the academy trust's significant risks that has been in place for the period 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 decided:

To employ Red Rambler as internal auditor.
This option was chosen to provide independent professional scrutiny.

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

- Budget Planning and Monitoring
- Risk Management.

Over the course of the year, the reviewer produces reports for the Board of Trustees, on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities. On an annual basis the reviewer prepares an annual summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

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Review of Effectiveness

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

- the work of the internal reviewer
- the work of the external auditor
- the financial management and governance self-assessment process or the school resource management self-assessment tool
- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework
- correspondence from the EFSA e.g. FNtl/Ntl and 'minded to' letters.

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

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 and signed on its behalf by:

K Mothersdale

17/12/2025

Kevin Mothersdale
Chair of Trustees

NESTON HIGH SCHOOL
(A company limited by guarantee)

STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE

As Accounting Officer of Neston High School I confirm that I have had due regard to the framework of authorities governing regularity, propriety and compliance, including the trust's funding agreement with 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 trust board of trustees are able to identify any material irregular or improper use of 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.



K Cunningham
Accounting Officer

Date: 18/12/2025

NESTON HIGH SCHOOL
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STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees (who act as Trustees of Neston High School and 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 Annual Accounts Direction issued by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

17/12/2025

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

K Mothersdale

K Mothersdale
Chair of Trustees

NESTON HIGH SCHOOL
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
NESTON HIGH SCHOOL**

OPINION

We have audited the financial statements of Neston High School for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the academy trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

NESTON HIGH SCHOOL
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
NESTON HIGH SCHOOL**

Other information

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

We have nothing to report in this regard.

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; and
- 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 trust and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the academy trust 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 trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the academy trust or to cease operations, or have no realistic alternative but to do so.

NESTON HIGH SCHOOL

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF NESTON HIGH SCHOOL

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting, irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the schools' own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the board of governors of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the schools' documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the trust's Statement of Financial Activities, (ii) revenue recognition (iii) the overstatement of salary and other costs (iv) the assumptions used in the calculation of the valuation of the surplus or deficit on the defined benefit pension scheme and the movements for the year. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body, along with the Academy Trust Handbook and Accounts Direction 2024-25 issued by the Education and Skills Funding Agency.

NESTON HIGH SCHOOL
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
NESTON HIGH SCHOOL**

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the academy's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection and Safeguarding.

Audit response to risks identified

As a result of performing the above, we identified the presentation of the trust's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

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

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the board concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls we carried out testing of the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates were indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout

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

NESTON HIGH SCHOOL
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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
NESTON HIGH SCHOOL**

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 Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Academy and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

Mr Jon Lucas (Senior statutory auditor)

for and on behalf of

Mitchell

Charlesworth

(Audit) Limited,

Statutory Auditor

24 Nicholas Street

Chester

CH1 2AU

Date: 18/12/2025

NESTON HIGH SCHOOL
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INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO NESTON HIGH SCHOOL AND THE EDUCATION & SKILLS FUNDING AGENCY

In accordance with the terms of our engagement letter dated 28 July 2025 and further to the requirements of the Department for Education (DfE), as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts, we have carried out an engagement to obtain limited assurance about whether anything has come to our attention that would suggest, in all material respects, the expenditure disbursed and income received by Neston High School 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 Neston High School and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to Neston High School and the Secretary of State for Education those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Neston High School and Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of the accounting officer of Neston High School and the reporting accountant

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

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

Approach

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

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

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

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

The work undertaken to draw to our conclusion includes:

- Reviewing the activities to ensure they are in keeping with the charitable objectives and framework.
- Reviewing declarations of interest and seeking further representations.
- Reviewing the control environment and considering potential weaknesses.
- Reviewing minutes of various committees, management accounts and holding discussions with key personnel.

NESTON HIGH SCHOOL
(A company limited by guarantee)

Conclusion

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

Mitchell Charlesworth

Reporting Accountant

Mitchell Charlesworth (Audit) Limited

Statutory Auditor

Date: 18/12/2025

NESTON HIGH SCHOOL
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDED AS AT 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	Total funds as restated 2024 £
Income from:						
Donations and capital grants	2	-	-	34,434	34,434	35,053
Charitable activities	5	1,188,776	12,412,647	-	13,601,423	12,858,622
Other trading activities	3	92,500	-	-	92,500	90,853
Investments	4	28,441	-	-	28,441	185
Total Income		1,309,717	12,412,647	34,434	13,756,798	12,984,713
Expenditure On:						
Charitable activities		1,262,134	12,331,076	97,223	13,690,433	12,811,797
Total Expenditure		1,262,134	12,331,076	97,223	13,690,433	12,811,797
Net Income/(Expenditure) before other recognised gains and losses		47,583	81,571	(62,789)	66,365	172,916
Gross Transfers between funds						-
Actuarial gains/(losses) on defined benefit pension schemes	18	-	(77,000)	-	(77,000)	109,000
Net movement in funds		47,583	4,571	(62,789)	(10,635)	281,916
Reconciliation of funds:						
Total funds brought forward		815,615	220,099	4,837,836	5,873,550	5,591,634
Total funds carried forward		863,198	224,671	4,775,047	5,862,915	5,873,550

NESTON HIGH SCHOOL
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BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	£	2025 £	2024 As restated £
Fixed Assets				
Tangible assets	13		4,491,306	4,566,239
Current Assets				
Debtors	14	667,160		917,257
Cash at bank and in hand	21		<u>1,635,258</u>	<u>1,402,810</u>
		2,302,418		2,320,067
Creditors: amounts falling due within one year	15	<u>(930,809)</u>	<u>(1,012,756)</u>	
Net Current Assets			<u>1,371,609</u>	<u>1,307,311</u>
Total Assets less Current Liabilities			5,862,915	5,873,550
Defined benefit pension scheme asset/liability	18		-	-
Net Assets including pension asset/liabilities			<u>5,862,915</u>	<u>5,873,550</u>
Funds of the Academy				
Restricted income funds:				
Restricted income funds	16	224,671		220,099
Restricted fixed asset funds	16	<u>4,775,047</u>		<u>4,837,836</u>
Restricted income funds excluding pension liability		4,999,717		5,057,935
Pension reserve		=		=
Total restricted income funds			4,999,717	5,057,935
Unrestricted income funds	16		<u>863,198</u>	<u>815,615</u>
Total Funds			<u>5,862,915</u>	<u>5,873,550</u>

The financial statements on pages 25 to 52 were approved by the Trustees, and authorised for issue, on 17/12/2025..... and are signed on their behalf, by:

K Mothersdale

NESTON HIGH SCHOOL
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
			As restated
Cash flows from operating activities			
Net cash used in operating activities	20	191,863	289,180
Cash flows from investing activities:			
Dividends, interest and rents from investments		28,441	185
Purchase of tangible fixed assets		(22,290)	(30,400)
Proceeds from sale of tangible fixed assets		-	-
Capital grants from DfE/ESFA		<u>34,434</u>	<u>35,053</u>
Net cash provided by investing activities		<u>40,585</u>	<u>4,838</u>
Change in cash and cash equivalents in the year		232,448	294,018
Cash and cash equivalents brought forward		<u>1,402,810</u>	<u>1,108,792</u>
Cash and cash equivalents carried forward	21	<u>1,635,258</u>	<u>1,402,810</u>

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

Neston High School constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The business manager and key management personnel refer to the three-year rolling budget when making all strategic decisions to ensure that plans are sustainable. This is particularly relevant at a time when budgets remain stable but staffing and other costs are escalating.

The school is popular and heavily oversubscribed, allowing for accurate long-term budget forecasting.

The facilities at the school including a full-sized hockey pitch, 3G football pitch, multiuse games area and dance studios will be used to generate income to support school activities in the future.

The school has a well-managed budget that retains a planned reserve of between 3-5% of total income. The percentage reserve has been set to ensure that current students are not disadvantaged by the school retaining excessive reserves and the lower limit to ensure that the school has sufficient working capital to function on a day-to-day basis. The 3 Year budget plan is included in Trustees meetings at least termly. The Trustees and senior management team will continue to review forecast performance, on this basis the Trustees are satisfied that the going concern basis remains appropriate. Based on the above the trustees of Neston High School are happy that the school will continue as a 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.

NESTON HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES (continued)

1.3 Income

All income is recognised once the academy has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities incorporating an income and expenditure account 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 entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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

Sponsorship income provided to the academy which amounts to a donation is recognised in the Statement of Financial Activities incorporating an income and expenditure account in the period in which it is receivable, where receipt is probable, and it is measurable.

Donations are recognised on a receivable basis where receipt is probable, and the amount can be reliably measured.

Other income, including the hire of facilities, is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Expenditure on charitable activities are costs incurred on the academy's educational operations, including support costs and those costs relating to the governance of the academy appointed to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

NESTON HIGH SCHOOL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES (continued)

1.5 Tangible fixed assets and depreciation

All assets costing more than £5,000 are capitalised 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 incorporating the income and expenditure account 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 incorporating the income and expenditure account. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

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. Depreciation is provided on all tangible fixed assets and freehold land, at rates calculated to write off the cost of these assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold property	-	Over 10 -20 years
Leasehold land	-	Over 125 years
Fixtures & fittings	-	5 - 10 years
Computer equipment	-	3-5 years

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

1.6 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 Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

1. ACCOUNTING POLICIES (continued)

1.7 Pensions

Retirement benefits to employees of the academy trust are provided by the Teachers' Pension Scheme ("TPS") and the Local Governments 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. As stated in note 18, the TPS is a multi-employer scheme and there is insufficient information available to use defined benefit accounting. The TPS is therefore 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 scheme and the assets are held separately from those of the academy trust in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each Balance Sheet date. The amounts charged to 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 incorporating the income and expenditure account 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.

1.8 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 Education and Skills Funding Agency 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 and include grants from the Education and Skills Funding Agency.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight-line basis over the lease term.

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

1. ACCOUNTING POLICIES (continued)

1.10 Debtors

Trade and other debtors are recognised at the settlement amount.

1.11 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.

1.12 Liabilities and provisions

Liabilities and provisions 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 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 basis 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 costs 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 instruments.

1.14 Long-term contracts

Surplus on long-term contracts is taken as the work is carried out if the final outcome can be assessed with reasonable certainty. The surplus included is calculated on a prudent basis to reflect the proportion of the work carried out at the year end, by recording turnover and related costs as contract activity progresses. Turnover is calculated as that proportion of total contract value which costs incurred to date bear to total expected costs for that contract. Revenues derived from variations on contracts are recognised only when they have been accepted by the customer. Full provision is made for losses on all contracts in the year in which they are first foreseen.

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

1. ACCOUNTING POLICIES (continued)

1.15 Agency arrangements

The academy trust acts as an agent in distributing 16-19 bursary funds from ESFA. Payments received from ESFA and subsequent disbursements to students are excluded from the statement of financial activities as the trust does not have control over the charitable application of the funds.

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 18, 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.

2. DONATIONS AND CAPITAL GRANTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other donations	-	-	-	-	-
Football Foundation Grant	-	-	-	-	-
Capital grants	-	-	34,434	34,434	35,053
Total 2025	-	-	34,434	34,434	35,053
Total 2024	-	-	35,053	-	35,053

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FOR THE YEAR ENDED 31 AUGUST 2025**

3. TRADING INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Lettings income	92,500		92,500	90,853
Total 2025	<u>92,500</u>	-	<u>92,500</u>	<u>90,853</u>
Total 2024	<u>90,853</u>	-	<u>90,853</u>	<u>90,853</u>

4. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Short term deposits	28,441		28,441	185
Total 2024	<u>185</u>	-	<u>185</u>	<u>185</u>

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

5. FUNDING FOR ACADEMY'S EDUCATIONAL OPERATIONS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
DfE/ESFA grants				
General annual grant (GAG)	-	11,345,669	11,345,669	10,502,084
Other DfE/ESFA grants	-	69,257	69,257	405,572
Pupil Premium	-	345,871	345,871	384,480
Schools Direct	-	7,898	7,898	4,875
High Level Funding Needs	-	565,599	565,599	465,438
Other DFE Income – FSM holiday voucher support	-	48,630	48,630	49,033
	-	12,382,924	12,382,924	11,811,482
Other government grants				
Non-Government grants	-	-	-	-
Other Income				
School trip income	546,500	-	546,500	423,072
School meal income	597,522	-	597,522	563,845
Salary recharges	-	12,977	12,977	12,174
Other school income	44,754	16,746	61,500	48,049
	1,188,776	29,723	1,218,499	1,047,140
Total 2025	1,188,776	12,412,647	13,601,423	12,858,622
Total 2024	1,020,216	11,838,406	12,858,622	12,858,622

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

6. EXPENDITURE

	Staff costs 2025 £	Premises 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
Activities:					
Direct costs	8,387,224	48,713	1,060,135	9,496,072	8,912,893
Support costs	2,561,277	598,076	1,035,008	4,194,361	3,898,905
Total 2025	10,498,501	646,789	2,095,143	13,690,433	12,811,797
Total 2024	10,125,947	675,876	2,009,975	-	12,811,797

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

7. CHARITABLE ACTIVITIES

	Total funds 2025 £	Total funds 2024 £
DIRECT COSTS EDUCATIONAL OPERATIONS		
Wages and salaries	6,461,311	6,175,129
National insurance	670,445	615,049
Pension cost	1,255,468	1,039,659
Recruitment	20,931	18,146
Staff development	19,468	35,866
Educational supplies	113,798	145,069
Trips and pupil costs	568,256	466,454
Examination fees	206,216	215,886
Other direct costs	<u>180,179</u>	<u>201,635</u>
	<u>9,496,072</u>	<u>8,912,893</u>
SUPPORT COSTS EDUCATIONAL OPERATIONS		
Wages and salaries	1,718,206	1,526,645
National insurance	155,552	118,088
Pension cost	687,519	651,377
Depreciation	97,223	90,663
Maintenance	233,457	240,208
Insurance	69,414	68,947
Security and transport	40,765	27,638
I.T	251,084	238,429
Rent and rates	240,354	273,113
Telephone	6,341	2,945
Catering	402,659	359,771
Other support costs	113,835	124,483
Printing and stationery	82,272	86,820
Legal - other	46,714	57,053
Professional	24,915	2,017
Bank charges	9,992	10,538
Governance costs	<u>14,059</u>	<u>20,171</u>
	<u>4,194,361</u>	<u>3,898,905</u>
	<u>13,690,433</u>	<u>12,811,797</u>

During the year ended 31 August 2025, the academy incurred the following Governance Costs:

£14,059 (2024: £20,171) included within the table above in respect of audit and non-audit services.

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

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	97,223	90,663
Operating lease rentals	44,837	31,998
Auditors remuneration	<u>14,059</u>	<u>20,171</u>

9. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the academy's auditor and its associates for the audit of the academy's annual accounts	<u>9,924</u>	<u>13,861</u>
Fees payable to the academy's auditor and its associates in respect of:		
All other non-audit services not included above	<u>4,135</u>	<u>6,310</u>

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

10. STAFF COSTS AND EMPLOYEE BENEFITS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	7,883,084	7,437,932
Social security costs	850,421	755,407
Operating costs of defined benefit pension schemes	1,951,987	1,691,036
	10,685,492	9,884,375
Supply teacher costs	253,758	241,572
Staff restructuring costs	18,251	-
	10,957,501	10,125,947
Staff restructuring costs comprise:		
Redundancy payments	2,297	-
Severance payments	15,954	-
	18,251	-

Severance payments

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

0 - £25,000	1
£25,001 - £50,000	0

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

	2025	2024
	No.	No.
Teachers	114	113
Admin and Support	124	119
Leadership	<u>4</u>	<u>4</u>
	<u>242</u>	<u>236</u>

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

	No.	No.
In the band £60,001 - £70,000	12	6
In the band £70,001 - £80,000	3	1
In the band £80,001 - £90,000	1	1
In the band £90,001 - £100,000	1	0
In the band £100,001 - £110,000	0	0
In the band £110,001 - £120,000	0	1
In the band £120,001 - £130,000	1	0

The key management personnel of the Academy comprise the head teacher, two deputy head teachers, six assistant head teachers and the business manager. The total employee benefits of the key management personnel of the Company were £1,077,063 (2024: £947,562).

11. TRUSTEE'S REMUNERATION, PENSION CONTRIBUTION AND EXPENSES

One or more Trustees has been paid remuneration or has received other benefits from an employment with the academy trust. The Principal and other staff Trustees only receive remuneration in respect of services they provide undertaking the roles of principal and other staff members under their contracts of employment, and not in respect of their role as Trustees. The value of Trustee's remuneration and other benefits was as follows:

		2025 £	2024 £
K Cunningham - Principal	Remuneration	120,000-130000	110,000-120,000
	Pension contributions paid	35,000-40,000	25,000-30,000
C Vining – Staff Trustee	Remuneration	50,000-55,000	50,000-55,000
	Pension contributions paid	15,000-20000	10,000-15,000
J Millington – Staff Trustee	Remuneration	70,000-80,000	60,000–70,000
	Pension contributions paid	20,000-25,000	10,000-15,000

During the year, no trustees were reimbursed for travel expenses (2024: £NIL)

12. TRUSTEE'S 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 and the cost for the period ended 31 August 2025 was £43,175 (2024: £40,365). The cost of this insurance is included in the total cost of insurance.

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

13. TANGIBLE FIXED ASSETS	Assets in the course of construction	L/Term Leasehold Property £	Fixtures & fittings £	Computer equipment £	Total £
Cost					
At 1 September 2024	30,400	5,143,550	79,007	98,899	5,351,856
Additions	-	-	-	22,290	22,290
Transfer to fixed assets	-30,400	-	-	30,400	-
Disposals	-	-	-	-	-
At 31 August 2025	0	5,143,550	79,007	151,589	5,374,146
Depreciation					
At 1 September 2024	-	618,693	71,856	95,068	785,617
Charge for the year	-	80,229	2,530	14,464	97,223
Disposals	-	-	-	-	-
At 31 August 2025	-	698,922	74,386	109,532	882,840
Net book value					
At 31 August 2024	30,400	4,524,857	74,386	109,532	4,739,175
At 31 August 2025	-	4,444,628	4,621	42,057	4,491,306

14. DEBTORS

	2025 £	2024 £
Trade debtors	-448	240,633
Prepayments and accrued income	599,075	594,924
VAT recoverable	<u>68,532</u>	<u>81,700</u>
	<u>667,160</u>	<u>917,257</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
	£	£
Trade creditors	118,834	82,785
Other taxation and social security	200,046	170,416
Other creditors	214,104	196,350
Accruals and deferred income	<u>397,825</u>	<u>563,206</u>
	930,809	1,012,756
	2025	2024
	£	£
Deferred income		
Deferred income at 1 September 2024	218,543	124,470
Resources deferred during the year	120,239	184,998
Amounts released from previous years	<u>211,773</u>	<u>90,925</u>
Deferred income at 31 August 2025	<u>127,009</u>	<u>218,543</u>

Deferred income at 31 August 2025 relates to £6,770 funding to be utilised in 2025/26, funding from Neston Town Council to be presented to students in 2025/26 and income received relating to school trips taking place during the academic year 2025/26.

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

16. STATEMENT OF FUNDS

	Balance at 1 September 2024 £	Income £	Expenditure £	Gains/ (Losses)/Tr ansfers £	Balance at 31 August 2025 £
Unrestricted funds					
Unrestricted funds	640,577	1,309,717	(1,262,134)	(40,000)	663,160
Unrestricted funds – 3G pitch	119,038	-	-	25,000	144,038
Unrestricted funds – sand based pitch	56,000	-	-	15,000	71,000
	815,615	1,309,717	(1,262,134)	-	863,198
Restricted funds					
General Annual Grant (GAG)	158,875	11,345,669	(11,341,098)	12,000	175,447
Funding for FSM voucher provision	-	48,630	(48,630)	-	-
High needs funding	-	565,599	(565,599)	-	-
Pupil Premium	-	345,871	(345,871)	-	-
Salary Recharges	-	12,977	(12,977)	-	-
Other DfE/ESFA funding	-	69,257	(69,257)	-	-
Passport to Neston	-	16,746	(16,746)	-	-
Schools Direct	-	7,898	(7,898)	-	-
IT sinking fund	61,224	-	-	144	61,368
Pension reserve	-	-	77,000	(77,000)	-
	220,099	12,412,647	(12,331,076)	(77,000)	236,815
Restricted Fixed Asset Funds					
Transfer of land and buildings	3,865,406	-	(34,592)	217,725	3,588,183
Devolved Formula Capital	1,152,430	34,434	(10,775)	(1,018,629)	157,460
Capital Expenditure from GAG	-	-	(16,156)	51,022	34,866
Private sector capital sponsorship	-	-	(29,144)	635,578	606,434
Local Authority capital grants	-	-	(6,556)	102,160	95,604
	4,837,836	34,434	(97,223)	(12,144)	4,762,902
Total restricted funds	5,057,935	12,447,081	(12,428,299)	(77,000)	4,999,717
Total of funds	5,873,550	13,756,798	(13,690,433)	(77,000)	5,862,915

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**NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS (Continued)

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 August 2024 £
Unrestricted funds					
Unrestricted funds	619,961	1,111,254	(1,031,600)	(59,038)	640,577
Unrestricted funds – 3G pitch	75,000	-	-	44,038	119,038
Unrestricted funds – sand based pitch	41,000	-	-	15,000	56,000
	735,961	1,111,254	(1,031,600)	-	815,615
Restricted funds					
General Annual Grant (GAG)	110,228	10,502,084	(10,392,213)	(61,224)	158,875
Bursary Grant	-	49,033	(49,033)	-	-
High needs funding	-	465,438	(465,438)	-	-
Pupil Premium	-	384,480	(384,480)	-	-
Salary Recharges	-	12,174	(12,174)	-	-
Other DfE/ESFA COVID-19 funding	-	405,572	(405,572)	-	-
Passport to Neston	-	14,750	(14,750)	-	-
Schools Direct	-	4,875	(4,875)	-	-
IT sinking fund	-	-	-	61,224	61,224
Pension reserve	(148,000)	-	39,000	109,000	-
	(37,772)	11,838,406	(11,689,535)	109,000	220,099
Restricted Fixed Asset Funds					
Transfer of land and buildings	3,776,069	-	(90,663)	-	3,685,406
Devolved Formula Capital	1,117,377	35,053	-	-	1,152,430
Capital Expenditure from GAG	4,893,446	35,053	(90,663)	-	4,837,836
	4,855,674	11,873,459	(11,780,198)	109,000	5,057,935
Total restricted funds	4,855,674	11,873,459	(11,780,198)	109,000	5,057,935
Total of funds	5,591,635	12,984,713	(12,811,798)	109,000	5,873,550

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NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS (Continued)

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

General Annual Grant

The General Annual Grant (GAG) is used specifically for the normal running costs incurred in delivering the objects of the Academy as set out in the Company's Articles

High Needs Funding

High needs funding is intended to provide the most appropriate support package for an individual with special educational needs (SEN) in a range of settings, taking account of parental and student choice, whilst avoiding perverse incentives to over identify high needs pupils and students. It is also intended to support good quality alternative provision for pupils who cannot receive their education in schools.

Pupil Premium

The pupil premium is additional funding for publicly funded schools in England to raise the attainment of disadvantaged pupils of all abilities and to close the gaps between them and their peers.

Unrestricted funds are those other resources which may be used to further the objectives of the Academy and include the transfer from the predecessor school.

Restricted fixed asset funds represent the fixed assets held by the school. The expenditure relates to depreciation.

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

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FOR THE YEAR ENDED 31 AUGUST 2025**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	4,491,306	4,491,306
Current assets	1,033,679	997,143	271,596	2,302,418
Creditors due within one year	(170,481)	(760,328)	-	(930,809)
Provisions for liabilities and charges	-	-	-	-
	<u>863,198</u>	<u>236,815</u>	<u>4,762,902</u>	<u>5,862,915</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed asset funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	4,566,239	4,566,239
Current assets	1,083,670	954,800	271,597	2,320,067
Creditors due within one year	(268,055)	(744,701)	-	(1,012,756)
Provisions for liabilities and charges	-	-	-	-
	<u>815,615</u>	<u>220,099</u>	<u>4,837,836</u>	<u>5,873,550</u>

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NOTES TO THE FINANCIAL STATEMENTS
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18. PENSION COMMITMENTS

The academy's employees belong to two principal pension schemes: The Teacher's Pension Scheme for England and Wales (TPS) for academic and related staff; and the Local Government Pension Scheme (LGPS) for nonteaching staff, which is managed by Cheshire West and Chester Council. Both are Multiemployer defined benefit pension schemes.

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

Contributions amounting to £175,809.82 were payable to the schemes at 31 August 2025 (2023/24: £164,975.20) and are included in 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.

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 recognized 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 and subsequent consultation are:

- Employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy). This is an increase of 5% in employer contributions and the cost control result is such that no change in member benefits is needed.

- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million

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

The employer's pension costs paid to TPS in the year amounted to £1,565,895 (2024 - £1,317,336).

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

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18. PENSION COMMITMENTS (continued)

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

Local Government Pension Scheme

The LGPS is a funded defined benefit scheme, with assets held in separate trustee administered funds. The total contribution made for the year ended 31 August 2025 was £580,036 (2024 £542,721), of which employer's contributions totaled £451,849 (2024 £422,436) and employees' contributions totaled £128,187 (2024 £120,285). The agreed contribution rates for future years are 21.05% for employers and between 5.5% and 12.5% for employees.

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

Principal actuarial assumptions:

	2025	2024
Discount rate for scheme liabilities	6.05%	5.00%
Rate of increase in salaries	3.40%	3.35%
Rate of increase for pensions in payment / inflation	2.70%	2.65%

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

	2025	2024
Retiring today		
Males	20.1	19.9
Females	23.7	23.7
Retiring in 20 years		
Males	21.4	21.2
Females	25.2	25.2

	At 31 August 2025 £	At 31 August 2024 £
Sensitivity analysis		
Discount rate decrease -0.1%	116,000	136,000
Salary rate increase +0.1%	5,000	6,000
Pension rate increase +0.1%	115,000	133,000

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18. PENSION COMMITMENTS (continued)

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

	Fair value at 31 August 2025 £	Fair value at 31 August 2024 £
Equities	3,873,960	3,368,150
Debt instruments	2,295,680	2,097,150
Property	932,620	826,150
Cash and other liquid assets	<u>71,740</u>	<u>63,550</u>
Total market value of assets	<u>7,174,000</u>	<u>6,355,000</u>
Restriction on scheme assets	<u>(1,542,000)</u>	<u>(160,000)</u>
Net assets recognised	5,632,000	6,195,000

The actual return on scheme assets was £343,000 (2024 £524,000).

Amount recognised in the Statement of Financial Activities

	2025 £	2024 £
Current service cost	(385,000)	(379,000)
Interest income	329,000	293,000
Interest cost	(320,000)	(299,000)
Benefit changes, gain/(loss) on curtailment and gain/(loss) on settlement	-	-
Admin expenses	-	-
Total amount recognised in the SOFA	<u>(376,000)</u>	<u>(385,000)</u>

Movements in the present value of the defined benefit obligation were as follows:

	2025 £	2024 £
Opening defined benefit obligation	6,195,000	5,577,000
Current	385,000	379,000
Interest cost	320,000	299,000
Employee contributions	128,000	121,000
Actuarial (gains)/losses	(1,291,000)	(38,000)
Benefits paid	<u>(105,000)</u>	<u>(143,000)</u>
Closing defined benefit obligation	<u>5,632,000</u>	<u>6,195,000</u>

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Movements in the fair value of the academy's share of scheme assets:

	2025	2024
	£	£
Opening fair value of scheme assets	6,195,000	5,429,000
Interest income	329,000	293,000
Actuarial gains	(14,000)	231,000
Employee contributions	128,000	121,000
Benefits paid	(105,000)	(143,000)
Employer contributions	<u>453,000</u>	<u>424,000</u>
Closing fair value of scheme assets	5,632,000	6,355,000
Restriction on scheme assets	<u>(1,382,000)</u>	<u>(160,000)</u>
Net assets recognised	<u>5,632,000</u>	<u>6,195,000</u>

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

19. OPERATING LEASE COMMITMENTS

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

	2025	2024
	£	£
Other amounts payable:		
Within 1 year	36,736	14,350
Between 1 and 5 years	84,823	22,628
After more than 5 years	-	-
Total	<u>121,560</u>	<u>36,978</u>
Land and Building Amounts payable:		
Within 1 year	218,123	212,540
Between 1 and 5 years	928,403	904,640
After more than 5 years	<u>3,092,744</u>	<u>3,245,396</u>
Total	<u>4,329,270</u>	<u>4,362,576</u>

The land and buildings lease payments relate to PFI rental and facilities management commitments for the building.

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the year (as per Statement of Financial Activities)	66,365	172,916
Adjustment for:		
Depreciation charges	97,223	90,663
Loss on disposal of assets	-	-
Dividends, interest and rents from investments	(28,441)	(185)
(Decrease)/Increase in debtors	250,097	(83,384)
Increase/(decrease) in creditors	(81,947)	183,223
Capital grants from DfE and other capital income	(34,434)	(35,053)
Defined benefit pension scheme cost less contributions payable	<u>(77,000)</u>	<u>(39,000)</u>
Net cash used in operating activities	<u>191,863</u>	<u>289,180</u>

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21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank	<u>1,635,258</u>	<u>1,402,810</u>
Total	<u>1,635,258</u>	<u>1,402,810</u>

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 September 2024 £	Cash Flows £	Acquisitio n/ disposal of subsidiarie s £	New finance leases £	Other non- cash chang es £	At 31 August 2025 £
Cash	1,402,810	232,448	-	-	-	<u>1,635,258</u>
Total	<u>1,402,810</u>	<u>232,448</u>	-	-	-	<u>1,635,258</u>

23. RELATED PARTY TRANSACTIONS

Owing to the nature of the academy trust 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 transactions took place in the financial period.

Duncan Haworth is a member of the National Governance Association. During the year a subscription fee was paid of £300 and a learning link of £115 (2024: £410). The transaction was carried out at arm's length and there was no balance owing to NGA as at 31 August 2025

All transactions involving such organisations are conducted in accordance with the requirements of the Academy Trust Handbook, including notifying ESFA of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the academy trust's financial regulations and normal procurement procedures relating to connected and related party transactions.

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NOTES TO THE FINANCIAL STATEMENTS
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24. MEMBERS' LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/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.

25. AGENCY ARRANGEMENTS

The academy trust distributes 16-19 bursary funds to students as an agent for ESFA. In the accounting period ending 31 August 2025 the trust received £15,064 and had £4,797 from 2023/24. The trust disbursed £10,703 from the fund. £9,158 remains to be distributed in 2025/26.

26. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted for, but not provided for in the financial statements	47,000	47,000

The capital commitments relate to completion of the football pitch changing room project which is being funded by the Football Foundation, a local football team and Neston High School. his project is expected to complete in 2025/26.

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

27. PRIOR PERIOD ADJUSTMENT

Reconciliation of funds

	Notes	1 September 2023 £	31 August 2024 £
Funds as previously reported			
Unrestricted funds		619,961	640,577
Restricted funds		(37,772)	158,875
Restricted FA funds		5,279,723	5,258,705
		5,861,912	6,058,157
Adjustments arising			
Adjustment to 3G and sand pitch sinking fund creditors	1	116,000	175,038
Adjustment to IT costs sinking fund creditors	1		61,224
Adjustment for depreciation of leasehold property	2	(386,277)	(420,869)
		5,591,635	5,873,550
Funds as restated broken down:			
Unrestricted funds		735,961	815,615
Restricted funds		(37,772)	220,099
Restricted FA funds		4,893,446	4,837,836

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**NOTES TO THE FINANCIAL STATEMENTS
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27. PRIOR PERIOD ADJUSTMENT (continued)

Reconciliation of net income for the previous financial period

	Notes	2024 £
Net income as reported		196,246
Adjustments arising		
Depreciation on leasehold property	2	(34,592)
Reversal of IT expenses	1	61,224
Reversal of maintenance costs	1	59,038
Net income as restated		281,916

1. During the year, an error was identified in the recognition of other creditors relating to prior periods. The creditors had previously been recognised as expenses for future costs rather than setting aside of funds for these costs. Opening reserves at 1 September 2024 have been increased by £236,262, and the 2023/24 net income has increased by £120,262. The impact is shown above.
2. During the year, an error was identified in the recognition of depreciation of leasehold land relating to prior periods. The depreciation on leasehold land had not previously been recognised when it should have been. Opening reserves at 1 September 2024 have been decreased by £420,869, and the 2023/24 net income has decreased by £34,592. The impact is shown above.
3. In addition to the adjustment above, assets under construction has decreased and accrual has decreased by the same amount, £199,191. This was corrected as the asset was not under construction. This had no effect on the funds.

The financial statements have been restated to correct these errors in accordance with FRS102 and the Charities SORP.