

**Company registration number 08638398 (England and Wales)**

**DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

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# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## REFERENCE AND ADMINISTRATIVE DETAILS

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### Members

Mr D Skelton  
Mrs G Fletcher

### Trustees

Mrs G Fletcher  
Mr A Tagger (Resigned 7 October 2025)  
Mr I Brown  
Mr C Lunn (Accounting officer)  
Mrs L Davis  
Mr N Davison  
Mrs S Morgan (Trustee)  
Mrs A L Egan  
Ms V Meadows  
Mrs R D Fieldhouse (Appointed 18 October 2024)  
Mr J Place (Appointed 30 October 2024)  
Mrs C Leeson (Appointed 30 October 2024)  
Mr C Burden (Appointed 7 November 2024)

### Senior management team

- Headteacher Mr C Lunn  
- Business Manager Mrs V Meadows  
- Assistant headteacher Mrs A Egan

### Company secretary

Schofield Sweeney LLP

### Company registration number

08638398 (England and Wales)

### Registered office

Denby Crest  
Darrington  
Pontefract  
WF8 3SB

### Independent auditor

Paylings  
Unit 2 Silkwood Park  
Fryers Way  
Wakefield  
West Yorkshire  
WF5 9TJ

### Bankers

Lloyds TSB Bank plc  
17 Westgate  
Wakefield  
WF1 1JZ

### Solicitors

Schofield Sweeney LLP  
C/O Schofield Sweeney  
Church Bank House  
Church Bank  
Bradford  
BD1 4DY

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees present their annual report together with the financial statements and auditors' report of the charitable company for the year to 31 August 2025. The annual report serves the purpose of both a trustees' report and a directors' report under company law.

The academy trust operates an academy for pupils aged 3 to 11 serving a catchment area in Darrington and Pontefract South. It has a pupil capacity of 105 – Reception to Year 6 and had a roll of 126 with nursery in the school census in August 2025. Numbers in nursery have increased and we have a healthy waiting list for the next Academic year.

#### **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 Darrington Church of England Primary School are also the directors of the Charitable Company for the purposes of company law. The charitable company operates as Darrington Church of England Academy.

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

##### Members' liability

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

##### Trustees' indemnities

Trustees benefit from indemnity insurance purchased at the Academy's expense to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Academy: provided that any such insurance shall not extend to any claim arising from any act or omission which the Trustees knew to be a breach of trust or a breach of duty or which was committed by the Trustees in reckless disregard to whether it was a breach of trust or breach of duty or not and provided also that any such insurance shall not extend to the costs of any unsuccessful defence to criminal prosecution brought against the Trustees in their capacity as directors of the Academy. The limit of this indemnity is £10,000,000.

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

The number of Governors shall be not less than three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

The Academy shall have the following Governors:

- No fewer than five Governors appointed by the Members of the academy or the Diocesan Corporate Member so that the total number of Directors appointed under the articles (50 and 50A and Article 46(b)) always outnumbers all other Governors by at least two.
- The Incumbent.
- A minimum of two Parent Governors elected or appointed under Articles 53 – 56. See below.
- Staff Governors. The total number of Governors (including the Headteacher if they so choose to act as Director under Article 57) who are employees of the Academy shall not exceed one third of the total number of Governors.
- The Governors may appoint up to two Co-opted Governors. (The Governors may not co-opt an employee of the Academy as a Co-opted Governor if thereby the number of Governors who are employees of the Academy would exceed one third of the total number of Governors including the Headteacher.)

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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#### Election of Parent Governors Articles 53-58

There shall be a minimum of two Parent Governors and otherwise such number as the Members shall decide who shall be appointed or elected in accordance with Articles 54 - 56.

Parent Governors shall be elected or, if the number of Parents standing for election is less than the number of vacancies, appointed (in accordance with the terms of reference determined by the Governors from time to time). The elected or appointed Parent Governors must be a Parent of a registered pupil at the Academy at the time when they are elected or appointed.

The Governors shall make all necessary arrangements for, and determine all other matters relating to, an election of the Parent Governors, including term dates and any question of whether a person is a Parent of a registered pupil at the Academy. Any election of the Parent Governors which is contested shall be held by secret ballot.

#### Term of Office

The term of office for any Governor shall typically be four years. This time limit shall not apply to any post which is held ex-officio (the Incumbent). The term of office may also be shorter than four years for any Governor except for Parent Governors or any post which is held ex officio, if the Members (or in the case of a Co-opted Governor, the Governors) determine this at the time of appointment of such Governor.

Subject to remaining eligible to be a particular type of Governor, any Governor may be re-appointed or re-elected.

#### Chairman and Vice-Chairman of the Governors

The Governors shall each school year, at their first meeting in that year, elect a chairman and a vice-chairman from among their number. A Governor who is employed by the Academy shall not be eligible for election as chairman or vice-chairman.

#### Policies and Procedures Adopted for the Induction and Training of Trustees

Anyone expressing an interest in becoming a Trustee of the Academy will be invited to visit the school and an option to attend a Governing Body meeting prior to making their decision. If they choose this option, they may be asked to leave the meeting when confidential matters are being discussed, but the school will provide as much information as deemed appropriate.

All Trustees are encouraged to attend relevant training courses, either in-house or provided externally. A record of such attendance is kept, and this can be used to determine where existing skills can be extended and is of paramount use when allocating specific Trustee responsibility.

Each Trustee is given a copy of our Code of Conduct, which is based on the NGA model, and asked to confirm in writing they have read the document and agreed to its content. Copies of all policies are available either in hard-copy or electronic format for all Trustees to access.

#### Organisational structure

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

The Governors are responsible for setting general policy, adopting an annual plan and budget, monitoring the academy by the use of results and budgets and making major decisions about the direction of the academy, capital expenditure and staff appointments.

The senior leaders are the Headteacher, Assistant Headteacher and Business Manager. These managers control the academy at an executive level, implementing the policies laid down by the Governors and reporting back to them. As a group, the senior leaders are responsible for the authorisation of spending within agreed budgets and the appointment of staff, though appointment boards always contain a Governor.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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

The governors adopt the Teacher's pay and conditions document for Teachers pay, which is also agreed at each Resources meeting in autumn term.

As a church school, Darrington Church of England Primary School Trust work very closely with the Diocese of Leeds.

#### **Objectives and activities**

##### Objects and aims

The principal objective and activity of the charitable company is to advance education in the UK for the public benefit, in particular by maintaining and carrying on the academy, offering a broad and creative curriculum with a focus on high standards of basic skills combined within the development of the whole child. In setting the schools objectives and planning the school's activities the Governors have given careful consideration to the Charity Commissions' general guidance on public benefit.

##### Objectives, strategies and activities

The main objectives of the academy during the year ended 31 August 2025 are summarised below:

- To ensure all children are supported to make good progress particularly those in the lowest 20%.
- Effective deployment and CPD training for Teaching Assistants to have maximum impact on children's learning. This includes Phonics training and writing training, and use of PIXL to provide bespoke interventions to children.
- All children demonstrate exemplary conduct as a result of high expectations and consistent approach from all stakeholders.
- All staff including support staff have secure subject knowledge that supports subject specific teaching across the curriculum.
- The academy works collaboratively with local church schools in the 'All Saints Partnership.' This is an informal partnership of schools.

The vision for Darrington Church of England Primary School Trust is:

- Shine, Share. Flourish.
- We shine our light for each other.
- We share Peace, Respect and Friendship.
- We Flourish and Grow together.

The academy aims to provide an outstanding education for all children in its care, achieving high standards and developing the whole child, within a supportive family ethos. This applies to all aspects of the organisation at every level. The academy places the pupils at the centre of everything it does, with a focus on maintaining a culture of success, a positive climate for learning and pupil attainment, achievement and spiritual, moral, social and cultural development. In raising standards for its own pupils, the academy contributes to the raising of educational standards and achievements.

The whole purpose of schools is that the children are absolute priority. That every pupil irrespective of their starting point, succeeds and achieves. In order to do this, a high-quality educational experience is an entitlement for every pupil at Darrington Church of England Primary School Trust, with all parties – pupils, staff, parents/carers, governors, Darrington Church community and the wider community working together to achieve these goals. Pupils with special needs are fully included and benefit from the focus on personalised learning and individual plans.

The Governors whole purpose is to raise standards for all pupils by sustaining and enhancing performance and to develop the whole child, whilst at the same time engaging and collaborating with other schools to help improve the life chances of other children locally and nationally.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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#### Public Benefit

The Trust considered the Charity Commission's guidance on Public Benefit. The main public benefit delivered by the Trust is the provision of a high quality of education to its pupils. This has been evidenced through the results achieved and feedback from external assessments.

The school was judged as 'good' in all areas when inspected in October 2024 and 'excellent' in the Statutory Inspection of Anglican and Methodist Schools (SIAMS) inspection in March 2023.

#### **Risk Management**

The Trustees have assessed the majority of risks to which the Academy is exposed, in particular those relating to specific teaching, provision of facilities and other operational areas of the Academy and its finances. The Key risks have been determined as:

- Compliance risk – need to ensure the school complies with current legislation.
- Financial risk- uncertainty regarding future government funding streams and also legislative requirements such as records in accordance with external agencies timescales.
- Charities risk – trustees to ensure the Annual Return is submitted in accordance with their requirements.
- Tax legislation risk – trustees to seek confirmation from the external contractors that the relevant PAYE/NI has been paid.
- Health & safety issues – if a person, pupil, employee, volunteer or visitor is injured whilst on the school premises.

The Trustees have implemented a number of systems to assess the risks that the Academy faces, especially in operational areas (e.g. in relation to teaching, health & safety, bullying and educational visits) and in relation to the control of finance. There are systems in place to minimise risks including operation procedures (e.g. issuing all visitors of the school with a school badge; ensuring that the premises are secure once the school is in session) and internal financial controls. Where significant risk still remains, the Trustees have ensured they have adequate insurance cover. The Academy has an effective system of internal financial controls.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### Strategic report

#### Achievements and performance

The total number of pupils in the year ended 31 August 2025 was as follows:

**Pupils on Roll 31.08.2025** 126

**Pupils on Roll 31.08.2024** 123

#### Key performance indicators

#### **Key Performance Indicators**

The Key Stage results for the academic year are summarised as follows: -

#### **End of Key Stage Two**

	<b>At or above</b>	<b>At greater depth</b>
Reading	79%	21%
Writing	79%	0%
Maths	79%	7%
GPS	50%	0%
R/W/M	64%	0%

#### Attendance

Darrington Church of England Primary School Trust achieved an attendance level of 95.6% for the year to 31 August 2025. The attendance target for 2024/2025 is 96%.

#### Going concern

After making appropriate enquiries, the Governing Body 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.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### Financial review

##### Financial report for the year

These financial statements reflect a 12 month accounting period of operation. The majority of income is obtained from the Department of Education (DfE) via the Education and Skills Funding Agency (ESFA) in the form of recurrent General Annual Grant (GAG) funding, the use of which are restricted for the day to day running of the Academy. Total grants received from the ESFA and the associated expenditure is shown as restricted funds in the Statement of Financial Activities.

The restricted fixed asset fund balance is reduced by annual depreciation charges over the expected useful life of the assets concerned.

During the period the Academy received £792,143 of restricted income (excluding fixed assets and pension liability), of which £551,945 was GAG funding. Other restricted grants and income amounted to £240,198.

Expenditure for the period totalled £814,071 (excluding depreciation), including £653,372 of staff related costs supporting the day to day running of the Academy Trust.

The Academy Trust also inherited the Local Government Pension Scheme (LGPS) liability. The LGPS asset increased from £91,000 to £304,000 during the year ended 31 August 2025. The net gain on scheme assets has been restricted because the full pension surplus is not expected to be recovered through refunds or reduced contributions in the future. This is detailed in the notes to the financial statements.

At 31 August 2025 the net book value of fixed assets was £1,063,204. The assets were used exclusively for providing education and the associated support services to pupils of the Academy Trust.

##### Reserve's policy

The accounts show that there is a Restricted General Fund balance of £nil (2024: £nil) at the end of the year and an Unrestricted General Fund balance of £56,630 (2024: £27,719). The Trustees' will review the reserve levels of the Academy annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. Reserves are held to ensure that the Academy has sufficient resources to continue to advance the education of pupils. We are aware that the reserves for the Academy are falling and are taking steps to address this.

##### Investment policy

There are no material investments held by the Academy, funds are currently held in a current account. The Academy aims to manage the cash balances to provide the day to day working capital requirements of its operations. During the year, considerations will be given to investing free reserves to optimise returns, but ensuring the investment instruments are such that there is no risk to the loss of these cash funds.

##### Principal risks and uncertainties

The principal risks and uncertainties facing the Academy are as follows:

- Financial – The Academy has considerable reliance on continued Government funding through the ESFA, whilst levels are expected to continue, there is no assurance that Government policy or practice will remain the same or that public funding will continue at the same level or on the same terms.
- Financial – The Academy has to ensure that admission numbers are maintained.
- Failures in governance and/or management to effectively manage the Academy's finances, internal controls, compliance with regulations and legislation, statutory returns.
- Fraud and mismanagement of funds – the Academy appointed Paylings to carry out checks on financial systems and records.
- Safeguarding and Child protection – the Governors continue to ensure the highest standards are maintained in the areas of selection and monitoring of staff, the operation of child protection policies and procedures, together with health and safety and discipline.

##### Fundraising

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### Plans for future periods

The school aims to provide the highest educational opportunities for all children as well as providing professional development for all teaching and support staff so that the Academy continues to be self-developing and self-supporting in the future.

### Details of future developments

Strategic developments in line with SDP. No capital projects planned.

### Details of future planning re developing teaching and achieving various targets

In line with the School Development Plan, we are focussing on the following areas.

- Curriculum development: The curriculum is refined so that it meets the needs of all learners and includes effective assessments.
- Improve speaking and listening skills to allow pupils to secure knowledge.
- Secure attendance of 6 - 8 families with persistent absenteeism.

### Details of development of school premises and assets belonging to the school

No planned capital works or projects other than general repairs and maintenance of the school.

### Funds held as Custodian Trustee on behalf of others

The Academy and its Governors do not act as the Custodian Trustees of any other Charity.

### Auditor

In so far as the trustees are aware:

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

The trustees' report, incorporating a strategic report, was approved by order of the members of governing body, as the company directors, on 11 December 2025 and signed on its behalf by:



Mrs S Morgan  
**Trustee**

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## GOVERNANCE STATEMENT

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### Scope of responsibility

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

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 Darrington Church Of England Primary School and the Secretary of State for Education. The accounting officer is also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

### Governance

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 4 times during the year. Attendance during the year at meetings of the board of trustees was as follows:

Trustees	Meetings attended	Out of possible
Mrs G Fletcher	2	4
Mr A Tagger (Resigned 7 October 2025)	3	4
Mr I Brown	4	4
Mr C Lunn (Accounting officer)	4	4
Mrs L Davis	4	4
Mr N Davison	4	4
Mrs S Morgan (Trustee)	4	4
Mrs A L Egan	3	4
Ms V Meadows	3	4
Mrs R D Fieldhouse (Appointed 18 October 2024)	3	4
Mr J Place (Appointed 30 October 2024)	3	4
Mrs C Leeson (Appointed 30 October 2024)	3	4
Mr C Burden (Appointed 7 November 2024)	4	4

### Conflicts of interest

To manage conflicts of interest, a complete register of interests is kept up to date. Any transactions involving related parties and connected organisations will always be conducted at arms length and in accordance with the academy trust handbook.

### Governance reviews

As Accounting Officer, the Headteacher has responsibility for reviewing the effectiveness of the system of internal control.

During the year, a self-assessment has been undertaken and was informed by the work of the management team and input from third party governance advisors.

The Accounting Officer has assessed the implications of their review of the system of internal controls and plans to address weaknesses and ensure a system of continuous improvement is in place.

In 2025/2026, the Academy intends to carry out another annual self-assessment and also commission an external review to take place.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## GOVERNANCE STATEMENT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### Resource and personnel committee

The resource and personnel committee is a sub-committee of the main governing body. Its purpose is to manage the Academy's resources and finances efficiently and effectively.

Attendance at meetings in the year was as follows:

Trustees	Meetings attended	Out of possible
Mr A Tagger (Resigned 7 October 2025)	3	3
Mr I Brown	3	3
Mr C Lunn (Accounting officer)	3	3
Mr N Davison	1	3
Mrs S Morgan (Trustee)	3	3
Ms V Meadows	3	3
Mr J Place (Appointed 30 October 2024)	3	3
Mr C Burden (Appointed 7 November 2024)	3	3

#### Review of value for money

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

The accounting officer considers how the trust's use of its resources has provided good value for money during each academic year, and reports to the Trustees where value for money can be improved, including the use of benchmarking data where available. The accounting officer has delivered improved value for money during the year, working with the staff in each academy, by:

- Ensuring that the Trust keeps up-to-date with all EFSA developments and constantly explores opportunities for generating additional income and applies for all grant funding available.
- Reviewing all contracts to ensure they are fit for purpose and best value for the school. Plans are in place to move certain contracts when current ones expire to save costs and improve the quality of service the Trust receives.
- The Trust has also centralised its HR Services and some in house aspects of Health and Safety.
- Improve procurement procedures and improve economies of scale.
- Tracking and monitoring systems record all aspects of student data including progress through school and to ensure that interventions and support are targeted to achieve Value for Money.
- Partnering with external agencies to work alongside families and pupils particularly the most vulnerable.
- Staff and governor training has been given to ensure everyone working within the Trust has focussed upon core needs linked to welfare.
- Developing the curriculum within the Trust in a variety of ways including an extensive staff training and CPD programme.
- Changing the way school improvement is delivered.
- Reviewing teaching and support staff structures across the Trust.
- Reviewing central services and charges across the Trust including estates and HR support.

Prior to each SLA expiring, alternatives are sought to compare value for money. Examples of this for this year are:

- All risk insurance. This has previously been covered under commercial insurances and as such has incurred a high premium. Once the renewal quote had been received this was then compared against other providers, and the DfE Risk Protection Assurance scheme. It was considerably cheaper to insure through the RPA scheme.
- We are currently working with energy suppliers to achieve a better deal on gas and electricity.

Continuous use of alternative resource provision from alternative retailers. Only resources and expenditure essential to the school are authorised by the Headteacher or SBM.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## GOVERNANCE STATEMENT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### **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 Darrington Church Of England Primary School for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

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

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

#### **The risk and control framework**

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

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the board of trustees;
- regular reviews by the finance and general purposes committee of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes;
- setting targets to measure financial and other performance;
- clearly defined purchasing (asset purchase or capital investment) guidelines;
- identification and management of risks.

The board of trustees has considered the need for a specific internal audit function and has appointed Sohail Mahmood to complete this task.

The internal auditor'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:

- Reviewing the budget planning and monitoring process;
- Reviewing the policies and processes relating to income;
- Reviewing controls in place over procurement;
- Reviewing the benchmarking process;

On an annual basis, the auditor reports to the board of trustees through the resource and personnel committee on the operation of the systems of control and on the discharge of the financial responsibilities of the board of trustees.

On an annual basis, the auditor prepares a summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

The internal auditor has delivered the schedule of work as planned and has not identified any material control issues.

Some recommendations have been made by the internal auditor and these are being implemented.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## GOVERNANCE STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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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 auditor
- the work of the external auditor;
- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework.

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

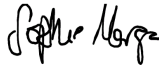
### Conclusion

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

Approved by order of the board of trustees on 11 December 2025 and signed on its behalf by:



Mr C Lunn  
**Accounting officer**



Mrs S Morgan  
**Trustee**

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

***FOR THE YEAR ENDED 31 AUGUST 2025***

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

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

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



Mr C Lunn  
**Accounting Officer**

11 December 2025

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees (who are also the directors of Darrington Church of England Primary School for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the Academies Accounts Direction 2024 to 2025 published by the Department for Education, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

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

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

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

Approved by order of the members of the board of trustees on 11 December 2025 and signed on its behalf by:



Mrs S Morgan  
**Trustee**

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

*FOR THE YEAR ENDED 31 AUGUST 2025*

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### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

We have nothing to report in this regard.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the academy trust and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report, including the incorporated strategic report.

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

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

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the academy trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company, or have no realistic alternative but to do so.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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#### **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.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the academy trust through discussions with the Trustees and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the academy trust, including the Companies Act 2006, Charities SORP, the Academies Accounts Direction, Ofsted regulations, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the academy trust's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the academy trust's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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

### **Use of our report**

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

*Ian Parsons*

### **Ian Parsons (Senior Statutory Auditor)**

For and on behalf of Paylings, Statutory Auditor

Chartered Accountants

Unit 2 Silkwood Park

Fryers Way

Wakefield

West Yorkshire

WF5 9TJ

Date: 15/12/2025  
Date: .....

# **DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL**

## **INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL AND THE SECRETARY OF STATE FOR EDUCATION**

***FOR THE YEAR ENDED 31 AUGUST 2025***

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In accordance with the terms of our engagement letter dated 7 October 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 Darrington Church of England Primary School during the period 1 September 2024 to 31 August 2025 have not been applied to the purposes intended by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to Darrington Church of England Primary 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 Darrington Church of England Primary 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 Darrington Church of England Primary School and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

### **Respective responsibilities of the accounting officer of Darrington Church of England Primary School and the reporting accountant**

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

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

### **Approach**

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

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

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

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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The work undertaken to draw to our conclusion includes:

- Confirmation that there are no new activities within the academy trust
- Analytical review of the activities of the academy trust
- Consideration of the evidence supporting the accounting officer's statement
- Evaluation of the general control environment
- Assessment and testing of a sample of the specific control activities over regularity
- Confirmation that each item tested has been appropriately authorised in accordance with the academy trusts delegated authorities
- Formal representations obtained from the governing body and the accounting officer acknowledging their responsibilities including disclosing all non-compliance with laws and regulations, access to accounting records and provisions of information and explanations
- A review of credit card expenses
- Consideration of related party transactions

### **Conclusion**

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

*Ian Parsons*

### **Reporting Accountant**

Paylings  
Unit 2 Silkwood Park  
Fryers Way  
Wakefield  
West Yorkshire  
WF5 9TJ

15/12/2025  
Date: .....

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds: General £	Fixed asset £	Total 2025 £	Total 2024 as restated £
<b>Income and endowments from:</b>						
Donations and capital grants	3	6,293	-	5,355	11,648	26,143
Charitable activities:						
- Funding for educational operations	4	-	783,995	-	783,995	754,926
Other trading activities	5	45,955	8,137	-	54,092	52,194
Investments	6	-	11	-	11	10
<b>Total</b>		<u>52,248</u>	<u>792,143</u>	<u>5,355</u>	<u>849,746</u>	<u>833,273</u>
<b>Expenditure on:</b>						
Charitable activities:						
- Educational operations	8	18,215	795,856	32,489	846,560	837,210
<b>Total</b>	7	<u>18,215</u>	<u>795,856</u>	<u>32,489</u>	<u>846,560</u>	<u>837,210</u>
<b>Net income/(expenditure)</b>		34,033	(3,713)	(27,134)	3,186	(3,937)
Transfers between funds	17	(5,123)	9,713	(4,590)	-	-
<b>Other recognised gains/(losses)</b>						
Actuarial (losses)/gains on defined benefit pension schemes	19	-	(97,000)	-	(97,000)	59,000
<b>Net movement in funds</b>		28,910	(91,000)	(31,724)	(93,814)	55,063
<b>Reconciliation of funds</b>						
Total funds brought forward		27,719	91,000	1,094,928	1,213,647	1,158,584
Total funds carried forward		<u>56,629</u>	<u>-</u>	<u>1,063,204</u>	<u>1,119,833</u>	<u>1,213,647</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

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

FOR THE YEAR ENDED 31 AUGUST 2025

Comparative year information Year ended 31 August 2024 As restated	Notes	Unrestricted	Restricted funds:		Total
		funds £	General £	Fixed asset £	2024 £
<b>Income and endowments from:</b>					
Donations and capital grants	3	14,069	(5,386)	17,460	26,143
Charitable activities:					
- Funding for educational operations	4	109,144	645,782	-	754,926
Other trading activities	5	38,025	14,169	-	52,194
Investments	6	-	10	-	10
<b>Total</b>		<u>161,238</u>	<u>654,575</u>	<u>17,460</u>	<u>833,273</u>
<b>Expenditure on:</b>					
Charitable activities:					
- Educational operations	8	35,834	766,992	34,384	837,210
<b>Total</b>	7	<u>35,834</u>	<u>766,992</u>	<u>34,384</u>	<u>837,210</u>
<b>Net income/(expenditure)</b>		125,404	(112,417)	(16,924)	(3,937)
Transfers between funds	17	(112,417)	112,417	-	-
<b>Other recognised gains/(losses)</b>					
Actuarial gains on defined benefit pension schemes	19	-	59,000	-	59,000
<b>Net movement in funds</b>		12,987	59,000	(16,924)	55,063
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>14,732</u>	<u>32,000</u>	<u>1,111,852</u>	<u>1,158,584</u>
Total funds carried forward		<u>27,719</u>	<u>91,000</u>	<u>1,094,928</u>	<u>1,213,647</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,063,204		1,094,928
<b>Current assets</b>					
Stock	13		-		10
Debtors	14		30,198		28,239
Cash at bank and in hand			94,863		64,378
			<u>125,061</u>		<u>92,627</u>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15		(68,432)		(64,908)
<b>Net current assets</b>			<u>56,629</u>		<u>27,719</u>
<b>Net assets excluding pension asset</b>			<u>1,119,833</u>		<u>1,122,647</u>
Defined benefit pension scheme asset	19		-		91,000
<b>Total net assets</b>			<u><u>1,119,833</u></u>		<u><u>1,213,647</u></u>
<b>Funds of the academy trust:</b>					
<b>Restricted funds</b>	17				
- Fixed asset funds			1,063,204		1,094,928
- Pension reserve			-		91,000
<b>Total restricted funds</b>			<u>1,063,204</u>		<u>1,185,928</u>
<b>Unrestricted income funds</b>	17		<u>56,629</u>		<u>27,719</u>
<b>Total funds</b>			<u><u>1,119,833</u></u>		<u><u>1,213,647</u></u>

The financial statements on pages 21 to 44 were approved by the trustees and authorised for issue on 11 December 2025 and are signed on their behalf by:



Mrs S Morgan  
Trustee

Company registration number 08638398 (England and Wales)

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

		2025		2024 as restated	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	22		25,884		29,264
<b>Cash flows from investing activities</b>					
Dividends, interest and rents from investments		11		10	
Capital grants from DfE Group		5,355		-	
Capital funding received from sponsors and others		-		17,460	
Purchase of tangible fixed assets		(765)		(17,460)	
<b>Net cash provided by investing activities</b>			4,601		10
<b>Net increase in cash and cash equivalents in the reporting period</b>			30,485		29,274
Cash and cash equivalents at beginning of the year			64,378		35,104
<b>Cash and cash equivalents at end of the year</b>			94,863		64,378

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

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

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

##### 1.1 Basis of preparation

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

##### 1.2 Going concern

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

##### 1.3 Income

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

###### Grants

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

General Annual Grant is recognised in full in the statement of financial activities in the period for which it is receivable, and any abatement in respect of the period is deducted from income and recognised as a liability.

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

###### Sponsorship income

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

###### Donations

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting policies

(Continued)

##### Other income

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

##### Donated goods, facilities and services

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

##### Donated fixed assets

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

##### Transfer of assets on conversion

The opening of the academy trust involved the donation of identifiable assets and liabilities and the operation of the school for £nil consideration and has been accounted for under the acquisition accounting method. The assets and liabilities donated to the academy trust have been valued at their fair value being a reasonable estimate of the current market value that the trustees would expect to pay in an open market for an equivalent item. Their fair value is in accordance with the accounting policies of the academy trust. The amounts have been recognised under the appropriate balance sheet categories, with a corresponding amount recognised in voluntary income in the Statement of Financial Activities and analysed under unrestricted funds, restricted general funds and restricted fixed asset funds. The value of assets donated on conversion was as follows:

Assets -	
Land and Buildings	£1,117,000
Other Fixed Assets	£36,931
Current Assets	£48,660
Liabilities -	
Pension Deficit	£50,000

Due to a subsequent change in the Academies Accounts Direction, the Academy deems that it does not have control over the element of the land and buildings on lease from the Diocese. Therefore, this element of the land and building asset was removed from the balance sheet of the Academy, with an estimated original cost of £279,250 and Net Book Value of £253,602 as at 31 August 2024. Refer to the tangible fixed assets and depreciation policy for further detail.

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting policies

(Continued)

##### Expenditure on raising funds

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

##### Charitable activities

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

#### 1.5 Tangible fixed assets and depreciation

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

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

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

Leasehold land and buildings	Straight line over the life of the lease
Building improvements	Straight line - Over 5 to 20 years
Computer equipment	Straight line over 3 years
Fixtures, fittings & equipment	Straight line over 5 years

The school premises which the Academy Trust occupies are on a long term lease to the Academy Trust from the Local Authority and from the Diocese. The part of the site that is leased from the Local Authority has been recognised on the balance sheet of the Academy Trust. Control over the part of the school premises leased from the Diocese remains with the Diocese and so this element is not recognised on the balance of the Academy Trust.

For church school premises that are not on the balance sheet, the Accounts Direction requires that an annual donation for rent should be recognised equal to what the Academy Trust would have to pay to secure premises, if such a figure can be reliably measured. Since there is no open market for such transactions this amount can not be reliably measured and so no donation has been recognised.

Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of financial activities incorporating income and expenditure account. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Tangible fixed assets are carried at cost, net of depreciation and any provision for Impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

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.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting policies (Continued)

##### 1.6 Liabilities

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

##### 1.7 Leased assets

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

##### 1.8 Financial instruments

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

###### Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

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

###### Financial liabilities

Trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition.

Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

##### 1.9 Stock

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on estimated selling price less further costs to completion and disposal. Provision is made for obsolete and slow moving stock.

##### 1.10 Taxation

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

##### 1.11 Pensions benefits

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

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

(Continued)

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

#### 1.12 Fund accounting

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

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

Restricted general funds comprise all other restricted funds received with restrictions imposed by the funder/donor and include grants from the ESFA/DfE.

#### 2 Critical accounting estimates and areas of judgement

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

##### Critical accounting estimates and assumptions

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

## 2 Critical accounting estimates and areas of judgement

(Continued)

### Local Government Pension Scheme

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 19, will impact on the carrying amount of the pension liability. Furthermore, a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 August 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

The Local Government Pension Scheme defined benefit recognition policy is also a critical judgement because at 31 August 2025 the actuarial valuation is an asset rather than a liability. Paragraph 28.22 of FRS102 states 'if the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. An entity shall recognise a plan surplus as a defined benefit plan asset only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan'.

As part of performing the year end valuation, the actuary has calculated the maximum economic benefit the Academy could recognise in the accounts (referred to as the asset ceiling) and has calculated the asset ceiling to be £nil.

On that basis, the net pension asset of £304,000 calculated by the actuarial valuation has been restricted to £nil.

### Land and Buildings

The school premises which the Academy Trust occupies are on lease to the Academy Trust from the Local Authority and also part of the site from the Diocese.

As stated in the Accounting Policies, the part of the site that is leased from the Local Authority has been recognised on the balance sheet of the Academy Trust, but control over the part of the school premises leased from the Diocese remains with the Diocese and so this element is not recognised on the balance of the Academy Trust.

As both elements of the Land and Building were initially recognised on the balance sheet on conversion to an Academy, an estimate had to be made as to the value of the part of the land leased from the Diocese to remove. This estimate was based on the relative areas of the two parts of the site and reflects management's best estimate. Refer to note 1.3 for further details.

## 3 Donations and capital grants

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Capital grants	-	5,355	5,355	12,074
Other donations	6,293	-	6,293	14,069
	<u>6,293</u>	<u>5,355</u>	<u>11,648</u>	<u>26,143</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>DfE/ESFA grants</b>				
General annual grant (GAG)	-	551,945	551,945	538,999
Other DfE/ESFA grants:				
- Pupil premium	-	19,480	19,480	27,130
- Others	-	76,222	76,222	79,653
	-	647,647	647,647	645,782
<b>Other government grants</b>				
Local authority grants	-	136,348	136,348	109,144
<b>Total funding</b>	-	783,995	783,995	754,926

#### 5 Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Hire of facilities	480	-	480	-
Catering income	8,145	-	8,145	11,918
Music service income	-	4,542	4,542	3,957
Trips	-	3,595	3,595	10,212
Other income	37,330	-	37,330	26,107
	45,955	8,137	54,092	52,194

#### 6 Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Short term deposits	-	11	11	10

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 7 Expenditure

	Staff costs	Non-pay expenditure		Total 2025	Total 2024 as restated
		Premises	Other		
	£	£	£	£	£
Academy's educational operations					
- Direct costs	324,070	-	28,373	352,443	307,681
- Allocated support costs	329,302	47,965	116,850	494,117	529,529
	<u>653,372</u>	<u>47,965</u>	<u>145,223</u>	<u>846,560</u>	<u>837,210</u>

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

	2025	2024 as restated
	£	£
Fees payable to auditor for:		
- Audit	8,215	7,750
- Other services	2,260	2,125
Operating lease rentals	6,763	5,063
Depreciation of tangible fixed assets	32,489	34,384
Net interest on defined benefit pension liability	(5,000)	(3,000)
	<u>44,727</u>	<u>46,322</u>

#### 8 Charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024 as restated
	£	£	£	£
<b>Direct costs</b>				
Educational operations	-	352,443	352,443	307,681
<b>Support costs</b>				
Educational operations	18,215	475,902	494,117	529,529
	<u>18,215</u>	<u>828,345</u>	<u>846,560</u>	<u>837,210</u>

#### Analysis of support costs

	2025	2024 as restated
	£	£
Support staff costs	329,303	284,736
Depreciation	32,489	34,384
Technology costs	15,284	(8,161)
Premises costs	52,672	15,383
Other support costs	35,856	171,989
Governance costs	28,513	31,198
	<u>494,117</u>	<u>529,529</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

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

### 9 Staff

#### Staff costs

Staff costs during the year were:

	2025 £	2024 £
Wages and salaries	493,127	427,150
Social security costs	37,231	46,169
Operating costs of defined benefit pension schemes	113,991	103,292
	<u>644,349</u>	<u>576,611</u>
Supply teacher costs	9,023	7,108
	<u>653,372</u>	<u>583,719</u>

#### Staff numbers

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

	2025 Number	2024 Number
Teachers	5	4
Administration and support	18	18
Management	2	2
	<u>25</u>	<u>24</u>

#### Higher paid staff

The number of employees whose employee benefits exceeded £60,000 was:

	2025 Number	2024 Number
£60,001 - £70,000	1	1

#### Key management personnel

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of key management personnel employee benefits (including employer pension contributions) received by key management personnel for their services to the academy trust was £210,166 (2024: £187,589).

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 10 Trustees' remuneration and expenses

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

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

Mr. C. Lunn (Headteacher)

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

Employers Pension Contributions: £15,000 - £20,000 (2024: £15,000 - £ 20,000)

Mrs. A. Egan (Assistant Headteacher)

Remuneration: £50,000 - £55,000 (2024: £45,000 - £50,000)

Employers Pension Contributions: £10,000 - £15,000 (2024: £10,000 - £15,000)

Mrs. V Meadows (School Business Manager)

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

Employers Pension Contributions: £5,000 - £10,000 (2024: £5,000 - £10,000)

During the year ended 31 August 2025, travel and subsistence expenses totalling £nil were reimbursed or paid directly to 0 trustees (2024: £nil).

#### 11 Trustees' and officers' insurance

Insurance is paid through the DfE RPA scheme and deducted from the GA income monthly at a cost of £23 per pupil per year. For the year the cost was £2,369.

#### 12 Tangible fixed assets

	Leasehold land and buildings £	Computer equipment £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 September 2024	1,352,799	19,910	46,737	1,419,446
Additions	-	765	-	765
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2025	1,352,799	20,675	46,737	1,420,211
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 September 2024	257,999	19,782	46,737	324,518
Charge for the year	32,106	383	-	32,489
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2025	290,105	20,165	46,737	357,007
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book value</b>				
At 31 August 2025	1,062,694	510	-	1,063,204
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2024	1,094,800	128	-	1,094,928
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The cost, accumulated depreciation and net book value of land and buildings as at 31 August 2024 have been restated. Refer to the prior period adjustment note and the tangible fixed assets and depreciation policy for further details.

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 13 Stock

2025	2024
£	£

Stock	-	10
	<u>          </u>	<u>          </u>

#### 14 Debtors

2025	2024
£	£

Trade debtors	2,844	293
VAT recoverable	2,971	8,484
Prepayments and accrued income	24,383	19,462
	<u>          </u>	<u>          </u>
	<u>30,198</u>	<u>28,239</u>

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

2025	2024
£	£

Trade creditors	3,580	-
Other taxation and social security	11,325	8,201
Other creditors	12,707	12,000
Accruals and deferred income	40,820	44,707
	<u>          </u>	<u>          </u>
	<u>68,432</u>	<u>64,908</u>

#### 16 Deferred income

2025	2024
£	£

Deferred income is included within:		
Creditors due within one year	23,657	14,124
	<u>          </u>	<u>          </u>

Deferred income at 1 September 2024	14,124	16,597
Released from previous years	(14,124)	(16,597)
Resources deferred in the year	23,657	14,124
	<u>          </u>	<u>          </u>

<b>Deferred income at 31 August 2025</b>	<u>23,657</u>	<u>14,124</u>
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# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 17 Funds

	Balance at 1 September 2024 as restated £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2025 £
<b>Restricted general funds</b>					
General Annual Grant (GAG)	-	551,945	(561,658)	9,713	-
Pupil premium	-	19,480	(19,480)	-	-
Other DfE/ESFA grants	-	76,222	(76,222)	-	-
Other government grants	-	136,348	(136,348)	-	-
Other Income	-	8,148	(8,148)	-	-
Pension reserve	91,000	-	6,000	(97,000)	-
	<u>91,000</u>	<u>792,143</u>	<u>(795,856)</u>	<u>(87,287)</u>	<u>-</u>
<b>Restricted fixed asset funds</b>					
DfE group capital grants	287,052	5,355	(32,489)	-	259,918
Capital expenditure from GAG	13,182	-	-	(4,590)	8,592
Donations from ERYC	794,694	-	-	-	794,694
	<u>1,094,928</u>	<u>5,355</u>	<u>(32,489)</u>	<u>(4,590)</u>	<u>1,063,204</u>
<b>Total restricted funds</b>	<u>1,185,928</u>	<u>797,498</u>	<u>(828,345)</u>	<u>(91,877)</u>	<u>1,063,204</u>
<b>Unrestricted funds</b>					
General funds	27,719	52,248	(18,215)	(5,123)	56,629
	<u>27,719</u>	<u>52,248</u>	<u>(18,215)</u>	<u>(5,123)</u>	<u>56,629</u>
<b>Total funds</b>	<u>1,213,647</u>	<u>849,746</u>	<u>(846,560)</u>	<u>(97,000)</u>	<u>1,119,833</u>

Other grants include:

Early Years Funding – the government provides funding for all 3 to 4 year old children, starting from the funding period after their third birthday until they start school, to attend an Ofsted registered early years childcare setting.

The trust is carrying a net surplus of £nil on restricted general funds (excluding pension reserve) (2024: £nil) plus unrestricted funds of £56,629 (2024: £27,719).

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 17 Funds

(Continued)

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

	Balance at 1 September 2023 as restated £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 as restated £
<b>Restricted general funds</b>					
General Annual Grant (GAG)	-	538,999	(651,416)	112,417	-
Pupil premium	-	27,130	(27,130)	-	-
Other DfE/ESFA grants	-	79,653	(79,653)	-	-
Other income	-	8,793	(8,793)	-	-
Pension reserve	32,000	-	-	59,000	91,000
	<u>32,000</u>	<u>654,575</u>	<u>(766,992)</u>	<u>171,417</u>	<u>91,000</u>
<b>Restricted fixed asset funds</b>					
DfE group capital grants	303,976	17,460	(34,384)	-	287,052
Capital expenditure from GAG	13,182	-	-	-	13,182
Donations from ERYC	794,694	-	-	-	794,694
	<u>1,111,852</u>	<u>17,460</u>	<u>(34,384)</u>	<u>-</u>	<u>1,094,928</u>
<b>Total restricted funds</b>	<u>1,143,852</u>	<u>672,035</u>	<u>(801,376)</u>	<u>171,417</u>	<u>1,185,928</u>
<b>Unrestricted funds</b>					
General funds	<u>14,732</u>	<u>161,238</u>	<u>(35,834)</u>	<u>(112,417)</u>	<u>27,719</u>
<b>Total funds</b>	<u>1,158,584</u>	<u>833,273</u>	<u>(837,210)</u>	<u>59,000</u>	<u>1,213,647</u>

### 18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds: General £	Fixed asset £	Total Funds £
<b>Fund balances at 31 August 2025 are represented by:</b>				
Tangible fixed assets	-	-	1,063,204	1,063,204
Current assets	125,061	-	-	125,061
Current liabilities	(68,432)	-	-	(68,432)
<b>Total net assets</b>	<u>56,629</u>	<u>-</u>	<u>1,063,204</u>	<u>1,119,833</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 18 Analysis of net assets between funds

(Continued)

	Unrestricted Funds as restated £	Restricted funds:		Total Funds as restated £
		General £	Fixed asset £	
<b>Fund balances at 31 August 2024 are represented by:</b>				
Tangible fixed assets	-	-	1,094,928	1,094,928
Current assets	92,627	-	-	92,627
Current liabilities	(64,908)	-	-	(64,908)
Pension scheme asset	-	91,000	-	91,000
<b>Total net assets</b>	<b>27,719</b>	<b>91,000</b>	<b>1,094,928</b>	<b>1,213,647</b>

#### 19 Pension and similar obligations

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

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

Contributions amounting to £12,707 (2024: £10,434) were payable to the schemes at 31 August 2025 and are included within creditors.

##### Teachers' Pension Scheme

###### Introduction

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

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

###### Valuation of the Teachers' Pension Scheme

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 19 Pension and similar obligations

(Continued)

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

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

The next valuation is due to be implemented 1 April 2028.

The employer's pension costs paid to the TPS in the period amounted to £67,476 (2024: £61,670).

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

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

#### Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contributions are as noted below. The agreed contribution rates for future years are 18.6% for employers and 5.5 - 12.5% for employees.

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

<b>Total contributions made</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Employer's contributions	47,000	43,000
Employees' contributions	14,000	13,000
	<u>          </u>	<u>          </u>
Total contributions	<u>61,000</u>	<u>56,000</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

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

### 19 Pension and similar obligations

(Continued)

Principal actuarial assumptions	2025 %	2024 %
Rate of increase in salaries	3.75	3.75
Rate of increase for pensions in payment/inflation	2.50	2.50
Discount rate for scheme liabilities	6.10	4.90
Inflation assumption (CPI)	2.50	2.50
Pension accounts revaluation rate	2.50	2.50

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

	2025 Years	2024 Years
Retiring today		
- Males	21.2	20.8
- Females	24.2	24.0
Retiring in 20 years		
- Males	22.1	21.7
- Females	24.9	24.7

#### Sensitivity analysis

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

	2025 £	2024 £
Discount rate + 0.1%	(12,000)	(17,000)
Discount rate - 0.1%	12,000	18,000
Mortality assumption + 1 year	13,000	22,000
Mortality assumption - 1 year	(13,000)	(22,000)
CPI rate + 0.1%	10,000	16,000
CPI rate - 0.1%	(10,000)	(15,000)

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 19 Pension and similar obligations

(Continued)

The academy trust's share of the assets in the scheme	2025 Fair value £	2024 Fair value £
Equities	725,000	765,000
Bonds	129,000	124,000
Cash	17,000	26,000
Property	25,000	26,000
Other assets	23,000	24,000
	<hr/>	<hr/>
Total market value of assets	919,000	965,000
Restriction on scheme assets	(304,000)	-
	<hr/>	<hr/>
Net assets recognised	615,000	965,000
	<hr/> <hr/>	<hr/> <hr/>

The actual return on scheme assets was £(93,000) (2024: £132,000).

Amount recognised in the statement of financial activities	2025 £	2024 £
Current service cost	46,000	41,000
Interest income	(48,000)	(42,000)
Interest cost	43,000	39,000
	<hr/>	<hr/>
Total amount recognised	41,000	38,000
	<hr/> <hr/>	<hr/> <hr/>

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

Changes in the present value of defined benefit obligations	2025 £
At 1 September 2024	874,000
Current service cost	46,000
Interest cost	43,000
Employee contributions	14,000
Actuarial (gain)/loss	(348,000)
Benefits paid	(14,000)
	<hr/>
At 31 August 2025	615,000
	<hr/> <hr/>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 19 Pension and similar obligations

(Continued)

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

	2025 £
At 1 September 2024	965,000
Interest income	48,000
Actuarial (loss)/gain	(141,000)
Employer contributions	47,000
Employee contributions	14,000
Benefits paid	(14,000)
	<hr/>
At 31 August 2025	919,000
Restriction on scheme assets	(304,000)
	<hr/>
Net assets recognised	<u>615,000</u>

##### Restriction of pension scheme assets

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

#### 20 Contingent liabilities

There are no contingent liabilities.

#### 21 Long-term commitments

##### Operating leases

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

	2025 £	2024 £
Amounts due within one year	3,523	2,241
Amounts due in two and five years	10,569	-
	<hr/>	<hr/>
	<u>14,092</u>	<u>2,241</u>

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 22 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Notes	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		3,186	(3,937)
Adjusted for:			
Capital grants from DfE and other capital income		(5,355)	(17,460)
Investment income receivable	6	(11)	(10)
Defined benefit pension costs less contributions payable	19	(1,000)	3,000
Defined benefit pension scheme finance income	19	(5,000)	(3,000)
Depreciation of tangible fixed assets		32,489	34,384
Decrease in stocks		10	-
(Increase)/decrease in debtors		(1,959)	18,027
Increase/(decrease) in creditors		3,524	(1,740)
<b>Net cash provided by operating activities</b>		<u>25,884</u>	<u>29,264</u>

#### 23 Analysis of changes in net funds

	1 September 2024 as restated £	Cash flows £	31 August 2025 £
Cash	64,378	30,485	94,863
	<u>64,378</u>	<u>30,485</u>	<u>94,863</u>

#### 24 Capital commitments

There were no capital commitments at 31 August 2025.

#### 25 Related party transactions

Owing to the nature of the Academy's operations and the composition of the board of governors being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the Academies Financial Handbook and with the academy trust's financial regulations and normal procurement procedures relating to connected and related party transactions.

#### 26 Post balance sheet events

There are no events to report after the year end.

#### 27 Members' liability

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

# DARRINGTON CHURCH OF ENGLAND PRIMARY SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 28 Prior period adjustment

A prior period adjustment affected the figures reported for the comparative period for funds and net income or expenditure, as follows.

		1 September 2023	31 August 2024
	Notes	£	£
<b>Reconciliation of funds</b>			
Funds as previously reported		1,430,096	1,483,041
Adjustments arising:			
Restatement of funds	1	(15,792)	(15,792)
Derecognition of fixed assets	2	(255,720)	(253,602)
Funds as restated		<u>1,158,584</u>	<u>1,213,647</u>
<b>Reconciliation of net income for the previous financial period</b>			
	Notes		2024 £
Net expenditure as previously reported			(6,055)
Adjustments arising:			
Restatement of funds	1		-
Derecognition of fixed assets	2		2,118
Net expenditure as restated			<u>(3,937)</u>

#### Notes to restatement

##### 1 - Restatement of funds

An adjustment has been made to correct an error in the brought forward unrestricted funds at the start of the comparative period. The adjustment, totalling £15,792, relates to the correction of mispostings that resulted in an overstatement in funds. The adjustment has been reflected in the opening unrestricted funds as at 1 September 2023, with no impact on the current year's income and expenditure.

##### 2 - Derecognition of fixed assets

Due to a change in the Academies Accounts Direction, the Academy deems that it no longer has control over the element of the Land and Buildings leased from the Diocese. The Academy has therefore changed the accounting policy for fixed assets to mean that the Land and Buildings leased from the Diocese is no longer treated as a tangible fixed asset. To ensure comparability, the prior year has also been adjusted.