

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS

Members	G Evans P Bradford D Evans S Minchin
Members & Trustees	G Evans, Chair (Stood Down as Chair 15 September 2025) S Fairman C Flint (resigned 31 August 2025) J Hall, Chair (appointed as Chair 15 September 2025) S Lawson N Morris, Headteacher (resigned 31 August 2025) J Swan R Webb, Vice Chair K Reeves J Barnes S Carr Simons (resigned 22 October 2024) A Collard (resigned 7 February 2025) H Davis B Williams P Ryan (appointed 1 January 2025) A Eyre (appointed 1 January 2025) N Owen (appointed 20 May 2025) C Clark (appointed 1 September 2025)
Company registered number	07634426
Company name	Christopher Whitehead Language College
Principal and registered office	Bromwich Road Worcester Worcestershire WR2 4AF
Accounting Officer	N Morris (resigned 31 August 2025) C Clark (appointed 1 September 2025)
Senior management team	N Morris, Headteacher C Clark, Deputy Headteacher D Farmer, Deputy Headteacher T Thomas, Assistant Headteacher S De Abreu, Assistant Headteacher E Moyes, Assistant Headteacher P Pugh, Assistant Headteacher D Thacker-Smith, Assistant Headteacher G Freeman, Director of Operations and Finance

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

Independent auditors Byrd Link Audit & Accountancy Services Limited
Honeybourne Place
Jessop Avenue
Cheltenham
Gloucestershire
GL50 3SH

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees present their annual report together with the financial statements and auditors' report of the Charitable Company for the year ended 31 August 2025. The annual report serves the purpose of both a Trustees' report, and a directors' report under company law.

The Trust operates an Academy for students aged 11 to 18 in Worcester. It has an agreed funding agreement capacity of 1,640 students that includes 220 sixth form students. As of the October 2024 census, the number of students on Roll (NOR) was 1,597.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The Academy Trust is a company limited by guarantee and an exempt charity.

The Charitable Company's Memorandum and Articles of Association are the primary governing documents of the Academy.

The Trustees of Christopher Whitehead Language College are also the directors of the charitable company for the purposes of company law. The Charitable Company is registered as Christopher Whitehead Language College and is also known as Christopher Whitehead Language College and Sixth Form.

Details of the Trustees who served throughout the period, except as noted, are included in the Reference and Administrative Details on page 1.

b. MEMBERS' LIABILITY

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

c. TRUSTEES' INDEMNITIES

In accordance with normal commercial practice the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on Academy business. The insurance provides cover up to £5,000,000 on any one claim.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

d. METHOD OF RECRUITMENT AND APPOINTMENT OR ELECTION OF TRUSTEES

The Academy's Board of Trustees, also referred to as the Governing Body, up to January 2024 comprised 8 Appointed Trustees (appointed by the Members), 2 Co-opted Trustees (co-opted by the Trustees), 4 Parent Trustees (elected by parents), 3 Staff Trustees (elected by staff) and the Headteacher.

Following the adoption of new Articles of Association in January 2024, the Trustees were 8 Appointed Trustees (appointed by the Members), 2 Co-opted Trustees (co-opted by the Trustees), 4 Parent Trustees (elected by parents) and the Headteacher.

The Articles of Association specify that the total number of Trustees, including the Headteacher, who are employees of the Academy Trust, must not exceed one third of the total number of Trustees. In practice, the Members have directed that (in accordance with the Academy Trust Handbook) the Headteacher shall be the only employee Trustee.

Trustees are appointed for a four year period, except that this time limit does not apply to the Headteacher. Subject to remaining eligible, any Trustee can be re-appointed or re-elected.

When appointing new Trustees, the Board will consider the skills and experience of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Academy's development. The Board will undertake a skills audit in the 2025 autumn term to update the view of skills and experience of current Trustees and thus identify any gaps which need to be filled by recruitment.

e. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

The Academy has a Trustee Recruitment, Induction and Training policy available from the Clerk to the Trustees.

The training and induction provided for new Trustees will depend upon their existing experience but would always include a tour of the Academy and a chance to meet staff and students. All Trustees are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as Trustees. As there are normally only two or three new Trustees a year, induction tends to be done informally and is tailored specifically to the individual. Advantage is taken of specific courses offered by the Local Authority and other bodies.

A Trustee skills matrix will be maintained, highlighting any needs.

f. ORGANISATIONAL STRUCTURE

The Board of Trustees normally meets twice in the first term of the academic year and once in each other term. The Board establishes an overall framework for the governance of the Academy and determines membership, terms of reference and procedures of Committees and other groups. It receives reports including policies from its Committees for ratification. The Board monitors the activities of the Committees through the minutes of their meetings. The Board may from time to time establish Working Groups to perform specific tasks over a limited timescale. There are committees as follows;

- Operations Committee: this meets termly and is responsible for monitoring, evaluating and reviewing relevant policies, practice and performance in relation to Finance, Premises and Personnel. Financial management aspects include compliance with reporting and regulatory requirements, reviewing reports from the Responsible Officer and drafting the annual budget. It also incorporates the role of an audit committee.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

- Audit Committee: this meets termly and is responsible for ensuring financial probity and legal compliance in the running of finances for the Academy and the management of risk.
- Curriculum, Teaching and Learning Committee: this meets once a term to monitor, evaluate and review Academy policy, practice and performance in relation to curriculum planning, communications, target setting and assessment, examinations, student progress, careers guidance and relevant aspects of Pupil Premium.
- Admissions Committee: this meets as required to deal with matters relating to admissions not dealt with by the Students & Community Committee.
- Students & Community Committee: this meets once a term to monitor, evaluate and review relevant policies, practice and performance in relation to attendance, exclusions, admissions, pastoral and community matters.

The following decisions are reserved to the Board of Trustees:

- to consider any proposals for changes to the status or constitution of the Academy and its committee structure;
- to appoint or remove the Chair and/or Vice Chair;
- to appoint the Headteacher and Clerk to the Trustees; and
- to approve the Annual Development Plan and budget.

Trustees are responsible for:

- setting general policy;
- adopting an annual plan and budget;
- approving the statutory accounts;
- monitoring the Academy using budgets and other data;
- making major decisions about the direction of the Academy;
- making major decisions about capital expenditure;
- making senior staff appointments.

The Headteacher is responsible for the appointment of staff, though appointment panels for senior posts always include a Trustee where possible.

The Trustees and Board of Trustees have devolved responsibility for day-to-day management of the Academy to the Headteacher.

The Headteacher is the Accounting Officer.

The Academy sets its pay policy using School Teachers Pay and Conditions Document (STPCD) guidelines. The pay policy incorporates the Academy's appraisal process to determine pay scales and progression.

g. ARRANGEMENTS FOR SETTING PAY AND REMUNERATION OF KEY MANAGEMENT PERSONNEL

The policy of the Academy is to follow standard DfE and Local Authority policies and procedures for pay and performance matters as for maintained schools (e.g. School Teachers' Pay and Conditions Document, STPCD), only utilising its freedom as an Academy to deviate from these by a specific decision of the Governing Body or a delegated committee. In particular, the Academy follows the STPCD for the calculation of the Leadership Pay Group and Leadership Pay Ranges. Changes to Leadership Pay Ranges are approved by the Governing Body. Proposals for pay progression of key management personnel are discussed between the Headteacher and the Chair of Trustees. A Pay Panel, delegated by the Governing Body, reviews and approves movements within the Leadership Pay Ranges.

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

h. TRADE UNION FACILITY TIME

Relevant union officials

Number of employees who were relevant union officials during the year	1
Full-time equivalent employee number	1

Percentage of time spent on facility time

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

Percentage of pay bill spent on facility time £

Total cost of facility time	-
Total pay bill	10,132,301
Percentage of total pay bill spent on facility time	- %

Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours	- %
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i. RELATED PARTIES AND OTHER CONNECTED CHARITIES AND ORGANISATIONS

The Academy has use of St John's Leisure Centre facilities and there is a shared use agreement between the City Council and the Academy.

The Academy has strong collaborative links with four feeder primary schools which form part of the Worcestershire Learning Community.

There are no related parties which either control or significantly influence the decisions and operations of Christopher Whitehead Language College. There is a Parents Association formed in 2021, who provided £10,000 in this financial year towards a school minibus.

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

OBJECTIVES AND ACTIVITIES

a. OBJECTIVES, STRATEGIES AND ACTIVITIES

Key priorities, activities and targets are identified in the Academy Development Plan and are influenced by national changes in education policy and funding. Key priorities for the year contained in our Academy Development Plan for year 2024/25 were:

Curriculum: Attainment, Assessment and Progress

- To improve outcomes for all students and groups of students.

Curriculum: Teaching and Learning

- To improve the quality of teaching and learning for all students and groups of students.
- To ensure that the curriculum is evidence-based, comprehensive and ensures progress.

Behaviour and attitudes

- To improve attendance and punctuality across all year groups.
- To improve student and staff wellbeing. To consider systems to support our students and staff.
- To raise the profile, confidence, and expertise of the Learning Mentor and Personal Tutors to support our students and their needs.

Environment: Site Development

- To execute the approved Estates Strategy.
- Drive improvements in safety and compliance through school investment and funding opportunities e.g. The Condition Improvement Fund.

b. PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers or duties. They have referred to this guidance when reviewing the Academy's aims and objectives and in planning its future activities.

The Academy provides facilities for recreational and other leisure time occupation for the community at large in the interests of social welfare and with the interest of improving the life of the said community.

ACHIEVEMENTS AND PERFORMANCE

This report covers the period to 31 August 2025. The Academy continues to hold two major external awards which reflect the core of the Academy's ethos and moral compass:

- The Inclusion Quality Mark was reaccredited in 2025. To quote from the Assessor's report: *"CWLC is an educationally rich, inclusive, happy, constantly developing school, never complacent or deterred by ongoing and new challenges – staff 'get things done'."*
"The school continues to move from strength to strength in terms of its superb inclusive practice and I am firmly of the opinion that the school fully meets the standard required by the Inclusion Quality Mark to maintain its status as a Flagship School."
- The reaccreditation in 2024 of the prestigious International School Award highlighted the range of activities covering key international themes and the positive impact this work has on our student body. This reflects our international, outward looking Academy.

The Academy's Sixth Form is a major success, with increased numbers across the two years. This year sees 130 students joining the sixth form with 110 leaving at the end of Year 13.

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

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The commitment of the staff is seen in the offer of 45 extracurricular clubs with the thriving Duke of Edinburgh's Award club continuing to be the most popular.

GCSE Results	2025	2024	2023
Cohort	257	245	237

Attainment

5+ Grade 9 - 5	42%	44%	40%
5+ Grade 9 - 5 inc EM	37%	39%	33%
Entries Attaining 9 - 7	17%	18%	15%
Entries Attaining 9 - 5	51%	53%	50%
Entries Attaining 9 - 4	67%	71%	71%
Ebacc Entry	63%	62%	57%
Ebacc Strong Pass	26%	25%	15%
Ebacc Standard Pass	37%	36%	32%
EM Pass 5+	42%	42%	38%

English

Pupils Attaining 9 - 7	21%	19%	15%
Pupils Attaining 9 - 5	55%	54%	57%
Pupils Attaining 9 - 4	72%	73%	76%

Maths

Pupils Attaining 9 - 7	13%	14%	9%
Pupils Attaining 9 - 5	51%	51%	47%
Pupils Attaining 9 - 4	68%	73%	71%

A- Level Results

	2025	2024	2023
Cohort	110	82	112
Attained A* - A	19%	25%	29%
Attained A* - B	40%	51%	53%
Attained A* - C	67%	74%	76%
Attained A* - E	97%	97%	99%
Average Points Score (APS) per entry A level	33.9	35	38
Average Points Score (APS) per entry Academic	33.9	35	38
Average Points Score (APS) per entry Applied	30.4	32.7	32.7
Average Points Score (APS) per entry Tech	32.5	35	28.6
Attained 3+ A-Levels A* - E	50%	65%	74%
Attained 2+ A-Levels A* - E	82%	86%	84%
AAB Achieved with 2 facilitating grades	9%	13%	23%

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

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

a. KEY PERFORMANCE INDICATORS

A key performance indicator is the level of revenue reserves held at the Balance Sheet date. In the period under review, £506,172 (2024: £507,267) was carried forward representing 5.3% (2024: 5.6%) of GAG.

The level of funds held in reserves, excluding fixed asset reserves, at the end of this financial year, has decreased by £1,095 (2024: increased by £58,220).

The majority of Academy funding is based on student numbers and this is also a key performance indicator. Student numbers on roll at the October 2024 census were 1,597 compared to 1,517 reported on the October 2023 census. This includes 250 students enrolled into the Sixth Form. The official student admission number for the main Academy is currently set at 284. The student admission number for the Sixth Form remains at 120 per year group. This year's PAN of 284 was not met however this is at odds with regional trends and expected increases due to continued demographic growth in Worcester.

Another key financial performance indicator is staffing costs as a percentage of total expenditure. For 2024-25 this was 81% compared with 80% in 2023-24.

b. GOING CONCERN

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Academy has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue 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 accounting policies.

FINANCIAL REVIEW

Most Academy income is obtained from the DfE via the Education Skills Funding Agency, which ceased in March 2025 and is now within the DfE, in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the DfE during the year ending 31 August 2025 and associated expenditure are shown as Restricted Funds in the Statement of Financial Activities.

During the year ending 31 August 2025, total expenditure of £12,529,727 (2024: £11,543,789) was covered by recurrent grant funding from the DfE, together with other incoming resources. The net surplus of income over expenditure for the year (prior to transfers and excluding restricted fixed asset funds) was £306,989 (2024: £178,042).

Fixed Asset additions during the year are summarised in the notes to the accounts. The Restricted Fixed Asset Fund balance is reduced annually by depreciation over the useful life of the assets recorded, as defined in the Academy's accounting policies.

At 31 August 2025, the net book value of fixed assets was £13,029,488 (2024: £12,860,243) and movements in tangible fixed assets are shown in Note 14 to the financial statements. The assets were used exclusively for providing education and the associated support services to the students of the Academy.

The Academy took on the deficit in the Local Government Pension Scheme in respect of its non teaching staff transferred on conversion. This was reviewed as at 31 August 2025, which determined there was an asset totalling £1,672,000 (2024: asset, £278,000) at that date. The pension adjustments for the year are incorporated within the Statement of Financial Activity with details in Note 25 to the financial statements. Since the LGPS valuation was an asset position, but FRS102 requires an asset ceiling to be in place, the value of the LGPS on the Statement of Financial Position as at 31 August 2025 is £nil.

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

Key financial policies adopted or reviewed during the year include the Finance Policy which lays out the framework for financial management, including financial responsibilities of the Board, Headteacher, managers, budget holders and other staff, as well as delegated authority for spending.

Trustees have adopted an internal scrutiny policy and appointed Academy Advisory to undertake a programme of internal checks on financial controls.

a. RESERVES POLICY

Trustees have tasked the Accounting Officer with reaching and maintaining an appropriate level of unrestricted reserves that should not fall below £200,000. This target has been set to ensure funds are available for use when delays in the receipt of due grants or income are experienced or to cover the cost of any emergency repairs.

The Academy's current level of unrestricted reserves (total funds less the amount held in fixed assets and restricted funds) therefore stands at £506,172 (2024: £507,267).

Monitoring the level of reserves is completed in the context of the three year budgets and the expected figure of reserves in three years' time. During 2024/25 reserves were expected to fall significantly over a three year timeframe due to uncertainty over future government policy and funding (in particular unfunded pay awards for teachers and nonteaching staff, and general GAG awards below the level of inflation) and uncertainty over future nonstaff costs (for example utilities).

During the 2025/26 financial year, the Trustees will review the Reserves Policy to ensure that the level of reserves is increased and set at an appropriate level for the current context. An Estates Strategy will be developed to direct prioritised investment in the site and the curriculum within the funds available.

To meet the level set by Trustees, the Accounting Officer continues to:

- Enhance income by an annual increase to main Academy and sixth form student numbers.
- Control staff numbers to ensure new posts are fully funded through additional student places or as a result of a compensating reduction elsewhere.
- Ensure budget holders monitor and review all existing contracts and SLAs to ensure Value for Money and to achieve savings where possible.
- Continue to develop sustainable income streams in the form of lettings and hire of the Academy premises.
- Review and implement where agreed the recommendations from a School Resource Management Adviser Report compiled in May 2024.

The Accounting Officer intends to continue to reduce expenditure, wherever possible, while maximising income potential.

b. INVESTMENT POLICY

Trustees are committed to ensuring that all funds under their control are managed to maximise return whilst minimising risk. Any cash not required for operating expenses is placed on deposit with the Academy's bankers. Day-to-day management of surplus funds is delegated to the Headteacher and Director of Finance & Operations within strict guidelines approved by the Board of Trustees.

c. PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Trustees annually reviews the major risks to which the Academy Trust is exposed together with the operating, financial and compliance measures that are implemented to mitigate those risks.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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

- The Academy has considerable reliance on continuing Government funding through the Department for Education. While this reliance is 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 levels or on the same terms.
- A risk to revenue funding received from the DfE would be a significant drop in main Academy student numbers. The October 2025 census recorded a total of 1,329 students (1116), an decrease of 20 students from the October 2024 census.
- The increasing focus on mental health and special educational needs has highlighted the varied social and welfare responsibilities met by Academies, without any additional funding, and which were previously the remit of Local Authorities or the NHS. Costs to provide these new and additional services are difficult to assess however they do bring considerable financial pressure to all Academy budgets.
- Potential risk in the areas of governance or management will arise from failure to effectively manage the Academy's finances, internal controls, compliance with regulations and legislation, statutory returns, etc. Trustees continue to review current practice to ensure that appropriate measures are in place to mitigate these risks.
- The Academy has appointed an internal auditor to carry out checks on financial systems and records as required by the Academy Trust Handbook.
- The continued reputational success of the Academy is dependent on its ability to attract applicants in enough numbers by maintaining the highest educational standards. To manage this risk Trustees ensure that student successes and achievements are closely monitored and reviewed.
- In the areas of safeguarding and child protection, Trustees continue to ensure that the highest standards are established and maintained in the selecting and monitoring of staff, the operation of child protection policies and procedures, health & safety and discipline.
- The success of the Academy is reliant on the quality of its staff. Trustees monitor and review policies and procedures to ensure continued development and training of staff takes place and that effective and managed succession planning is carried out.

Trustees annually and continually assess the major risks to which the Academy is exposed, particularly those relating to its finances, its teaching, the facilities and other operational areas. Trustees have implemented several internal and external controls to assess, record, evaluate and minimise or remove those risks. Where significant financial risk remains, Trustees ensure adequate insurance cover is in place.

All Trustees have access to monthly financial management reports that identify expenditure to date against the budget, any existing debtors or creditors and a capital and cash flow forecast. Trustees examine the financial health in their termly meetings and review overall expenditure against allocated budgets by means of regular update reports to the Operations Committee and Full Governing Body.

At year end, the Academy had no significant liabilities arising from trade creditors or debtors where there would be a significant effect on liquidity.

The Governing Body recognises that the defined benefit scheme deficit (Local Government Pension Scheme), which is set out in Note 25 to the financial statements. Trustees consider the Academy able to meet its known annual contribution commitments for the foreseeable future and consider that any risk from this liability is minimised. As at 31 August 2025, the actuarial valuation valued the LGPS as an asset of £1,167,000. However, due to FRS102 requiring an asset ceiling, the value on the Statement of Financial Position is £nil at 31 August 2025.

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

FUNDRAISING

The Academy looks to raise funds to enhance Academy facilities and to improve the delivery of education. Funds are raised through the self generation of income and by applying to stakeholders and other charitable organisations for donations or grants. The Academy employs a full time member of staff as the School Funding/ Events Manager who is responsible for:

- Managing all Academy activities that generate income through the use of Academy assets and facilities.
- Identifying and applying for grants from charitable organisations that support education.
- Contacting stakeholders to voluntarily support specific objectives or activities through donations or attendance at fund raising activities.

Donations and Grants received:

- Will be used to meet specific objectives or activities set by the Headteacher and Trustees.
- Can only be used on those identified specific objectives or activities for which the donation was given unless the donor agrees in writing that donations can be used for any purpose.
- Cannot be used for the payment of salaries, bonus or reward.
- Cannot be used to incentivise fundraising activity.

PLANS FOR FUTURE PERIODS

The Academy will continue to provide outstanding inclusive education and improve the levels of performance of its students at all levels. The Academy will continue to aim to attract high quality teachers and support staff in order to deliver its objectives.

The Academy is currently working:

- To continue to improve attendance for all groups of students.
- To improve the results at KS4 with particular focus on English, maths and science.
- To improve outcomes for Pupil Premium students and students in other specific groups including boys and those with SEND.
- To focus on oracy and reading that leads to better language comprehension.
- To further develop the support offered to students with additional needs, in particular those with an EHCP to ensure that their needs are fully met.
- To develop the home school agreement to ensure that parents and students support the aims of the school.
- To ensure the consistent application of the behaviour policy ensuring that students receive appropriate rewards.
- To ensure that all students have equal access to extra curricular opportunities, encouraging students from all groups to participate.

The Academy will continue to work with partner schools and academies to improve the educational opportunities for students in the wider community.

FUNDS HELD AS CUSTODIAN ON BEHALF OF OTHERS

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

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the Trustees are aware:

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

The auditors, Byrd Link Audit & Accountancy Services Limited, are willing to continue in office and a resolution to appoint them will be proposed at the annual general meeting.

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on 1 December 2025 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'J Hall', with a horizontal line drawn underneath it.

J Hall
Chair of Trustees

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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GOVERNANCE STATEMENT

SCOPE OF RESPONSIBILITY

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

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

The Board of Trustees has delegated the day to day responsibility to the Headteacher, as Accounting Officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between Christopher Whitehead Language College and the Secretary of State for Education. They are also responsible for reporting to the board of Trustees any material weaknesses or breakdowns in internal control.

GOVERNANCE

The information on governance included here supplements that described in the Trustees' report and in the Trustees' responsibilities statement.

The Board of Trustees meets formally during the reporting period and attendance was as follows:

Trustee	Meetings attended	Out of Possible
G EvansChair (resigned as Chair 31 August 2025)	4	4
S Fairman	2	4
C Flint	4	4
J Hall, Chair (appointed Chair 1 September 2025)	3	4
S Lawson	3	4
N Morris, Headteacher	4	4
J Swan	3	4
R Webb, Vice Chair	3	4
K Reeves	2	4
A Collard	2	2
H Davis	1	4
B Williams	4	4
P Ryan	2	2
A Eyre	1	2
N Owen	0	1
C Clark, Headteacher (appointed 1 September 2025)	0	0

The Board of Trustees meets fewer than six times a year, the Academy Trust maintains effective oversight of funds through regular meetings of Committees who report to the Board of Trustees, regular management accounts reported to the Trust Board and regular meetings between the Chair of Trustees and Senior Management.

The Operations Committee is a sub committee of the main Board of Trustees. Its purpose is to oversee finance (including audit), premises and personnel. This committee meets once every term during the reporting period and attendance was as follows:

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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GOVERNANCE STATEMENT (CONTINUED)

GOVERNANCE (CONTINUED)

Trustee	Meetings attended	Out of a possible
G Evans	4	4
R Webb, Chairperson	4	4
N Morris	4	4
C Flint	4	4
J Hall	4	4
J Barnes	4	4
P Ryan	2	2

GOVERNANCE REVIEW

The Board of Trustees appointed a new clerk (governance professional) who commenced in January 2025 after a handover from the existing clerk. The new clerk is an experienced professional and specialist and the board are using her knowledge and experience to review and improve the board's effectiveness and practices.

The Board assures itself about the quality of the data used by the board by ensuring robust challenge and by triangulation with more than one source whenever reasonably possible.

The significant governance change in the year 2024/2025 retirement of the existing Head Teacher at the end of the academic year and change in Governance roles, particularly a change of Chair.

- All trustees were involved in the recruitment of the new Head Teacher and the successful candidate unanimously agreed upon (promotion within school).
- The new Chair was agreed in principle within the Autumn term.
- During the summer term the new Chair and Head teacher regularly collaborated, working together on the strategic framework and school development plan.
- The outgoing chair will remain as a trustee and is taking on the responsibilities of Audit, Risk and Quality Assurance to ensure smooth transition and appropriate experience is maintained.

Trustees have been active in discussions about potentially joining a Multi Academy Trust (MAT). The decision was made to not progress with the MAT for several reasons, the main being the risk to the financial stability of CWLC.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

GOVERNANCE STATEMENT (CONTINUED)

REVIEW OF VALUE FOR MONEY

As Accounting Officer, the Headteacher has responsibility for ensuring the Academy 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 achieved in return for the taxpayer resources received.

The Accounting Officer considers how the Academy's use of its resources has provided good value for money during each academic year, and reports to the Board of Trustees where value for money can be improved, including the use of benchmarking data where appropriate. The Accounting Officer for the Academy has delivered improved value for money during the period from by:

IMPROVING EDUCATIONAL RESULTS

The Academy has been an Academy since July 2011 and student numbers on roll have continued to increase from 1,094 students in 2011 to 1,584 students in 2025. This is a 45% increase in student numbers and shows a continuing trend of increased growth that is predicted to continue.

The Academy was inspected by Ofsted in May 2023 and continued to be graded as "Good". Attainment on entry remains close to the national average and most students leave Academy with an average grade of C+. In 2020-21, as a result of the Government's decision to cancel examinations, Centre (School) Assessed Gradings were awarded to departing students. It is assessed that progress in English and Mathematics remained above the national average and that the Academy continued to achieve some of the best results for the national baccalaureate in England.

BETTER INCOME GENERATION

During this financial year, the use of the Academy by community groups and clubs has continued to increase however the ability to generate income similar to that achieved pre COVID has not yet been possible.

EFFICIENT AND ECONOMICAL USE OF PREMISES STAFF

During this reporting period, the premises staff structure reflects the growing demands on Academies to meet the increasing statutory health, safety and risk requirements. It is cost effective for the majority of these obligations to be met by the in-house premises team.

DEPLOYMENT OF PUPIL PREMIUM FUNDS

The Academy tracks the progress of all students robustly and applies intervention strategies to ensure we minimise underperformance, particularly within the percentage of students entitled to benefit from Pupil Premium funding.

During 2024/25 Pupil Premium funding has been used to give student intervention and support by:

- One to one tuition;
- Small group teaching;
- Additional in class support;
- Homework clubs;
- Systems for monitoring progress; and
- Provision of materials/equipment and laptops.

GOVERNANCE STATEMENT (CONTINUED)

THE PURPOSE OF THE SYSTEMS OF INTERNAL CONTROL

The system of internal control is designed to manage identified risk to an acceptable 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 ongoing process designed to identify and prioritise the risks to the achievement of Academy policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact they might have if realised and how to manage them efficiently, effectively and economically. The system of internal control has been in place in Christopher Whitehead Language College for the period from 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

CAPACITY TO HANDLE RISK

The Board of Trustees has reviewed the key risks to which the Academy 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's significant risks. This process has been in place and use for the period from 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements. This process is subject to annual review by the Board of Trustees.

THE RISK AND CONTROL FRAMEWORK

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

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Board of Trustees;
- regular reviews by the Operations 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; and
- register of risks that are managed by an independent risk and audit committee.

The Board of Trustees has continued with its requirement to have an external company to carry out targeted and specific audit functions and has recently appointed Academy Advisory to carry out this function.

Academy Advisory (internal auditors) will carry out audits on those risks identified by Trustees. These checks will be the subject of a report to the Board of Trustees and will identify concerns or risks. The reports will also provide advice on what action(s) should be taken to remove the concern or reduce the risk. During the current reporting period, Academy Advisory conducted tests on:

- GDPR
- ATH "musts"
- Risk Management

Academy Advisory also reports to the Board of Trustees on the operation of the systems of control and on the discharge of the Board of Trustees' financial responsibilities.

Academy Advisory delivered its assurance programme in line with the DfE requirements. No material control issues have been identified in the course of the provider's work.

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

GOVERNANCE STATEMENT (CONTINUED)

REVIEW OF EFFECTIVENESS

As Accounting Officer, the Headteacher has responsibility for reviewing the effectiveness of the system of internal control. During this reporting period, this review has been informed by:

- the work of the Internal Assurance provider;
- the work of the external auditors;
- the financial management and governance self assessment process;
- the work of the executive managers within the Academy 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 Operations Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Conclusion

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

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


J Hall
Chair of Trustees
Date: 01-12-2025


C Clark
Accounting Officer 1-12-2025

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

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

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

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



C Clark
Accounting Officer
Date: 01/12/25

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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

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

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

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

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

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



J Hall
Chair of Trustees
Date: 01/12/25

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE**

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE (CONTINUED)**

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

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

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

Based on our understanding of the company and its financial operations we have considered the initial risks of non-compliance with the UK regulators, predominantly HM Revenue and Customs and Companies Act 2006. We have assessed the impact of any breaches in such laws and regulations and considered whether any such findings would have a material impact on these financial statements. We have considered the risk of those charged with management overriding internal controls and the opportunity for financial manipulation. We have considered the effect of any accounting estimates included within these accounts and the effect this may have on our audit opinion.

Our audit procedures together with our assessment of risks identified at planning were transparent to the company and we have communicated with the client throughout the audit as well as the audit engagement team, and this includes such matters as fraud and irregularity.

The above procedures do however have their limitations as we can only work on a sample of financial transactions. Ultimately it is the responsibility of those charged with management for the prevention and detection of fraud and other irregularities:

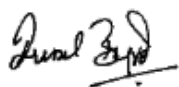
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE (CONTINUED)**

Use of our report

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



Russel Byrd FCA (Senior Statutory Auditor)

for and on behalf of

Byrd Link Audit & Accountancy Services Limited, Statutory Auditor

Honeybourne Place

Jessop Avenue

Cheltenham

Gloucestershire

GL50 3SH

Date: 17/12/25

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE AND THE SECRETARY OF STATE FOR
EDUCATION**

In accordance with the terms of our engagement letter dated 5 September 2025 and further to the requirements of the Department for Education (DfE) as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts 2024 to 2025, we have carried out an engagement to obtain limited assurance about whether anything has come to our attention that would suggest, in all material respects, the expenditure disbursed and income received by Christopher Whitehead Language College during the year 1 September 2024 to 31 August 2025 have not been applied to the purposes identified by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to Christopher Whitehead Language College 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 Christopher Whitehead Language College 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 Christopher Whitehead Language College and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

**Respective responsibilities of Christopher Whitehead Language College's accounting officer
and the reporting accountant**

The accounting officer is responsible, under the requirements of Christopher Whitehead Language College's funding agreement with the Secretary of State for Education dated 29 August 2023 and the Academy Trust Handbook, extant from 1 September 2024, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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

Approach

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

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

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

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

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO
CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE AND THE SECRETARY OF STATE FOR
EDUCATION (CONTINUED)**

Conclusion

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

Byrd Link Audit & Accountancy Services Ltd

Byrd Link Audit & Accountancy Services Limited, Statutory Auditor

Honeybourne Place
Jessop Avenue
Cheltenham
Gloucestershire
GL50 3SH

Date: 17/12/25

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:						
Donations and capital grants	4	37,228	-	160,391	197,619	368,478
Other trading activities		101,014	-	-	101,014	78,275
Investments	7	12,398	16,000	-	28,398	6,982
Charitable activities		617,669	11,673,216	30,857	12,321,742	11,232,034
Total income		768,309	11,689,216	191,248	12,648,773	11,685,769
Expenditure on:						
Raising funds		8,648	-	-	8,648	6,433
Charitable activities		307,272	11,834,616	379,191	12,521,079	11,537,356
Total expenditure		315,920	11,834,616	379,191	12,529,727	11,543,789
Net income/ (expenditure)		452,389	(145,400)	(187,943)	119,046	141,980
Transfers between funds	19	(453,484)	268,400	185,084	-	-
Net movement in funds before other recognised gains/(losses)		(1,095)	123,000	(2,859)	119,046	141,980
Other recognised gains/(losses):						
Actuarial (losses)/gains on defined benefit pension schemes	26	-	(123,000)	-	(123,000)	179,000
Net movement in funds		(1,095)	-	(2,859)	(3,954)	320,980
Reconciliation of funds:						
Total funds brought forward		507,267	-	13,088,056	13,595,323	13,274,343
Net movement in funds		(1,095)	-	(2,859)	(3,954)	320,980
Total funds carried forward		506,172	-	13,085,197	13,591,369	13,595,323

**CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)**

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

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

The notes on pages 32 to 61 form part of these financial statements.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER: 07634426

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	13,029,488	12,860,243
		<u>13,029,488</u>	<u>12,860,243</u>
Current assets			
Stocks	15	7,602	6,231
Debtors	16	378,249	490,754
Cash at bank and in hand		1,226,407	1,139,501
		<u>1,612,258</u>	<u>1,636,486</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(934,489)	(901,406)
		<u>677,769</u>	<u>735,080</u>
Net current assets			
		<u>13,707,257</u>	<u>13,595,323</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	18	(115,888)	-
		<u>13,591,369</u>	<u>13,595,323</u>
Net assets excluding pension asset			
		<u>13,591,369</u>	<u>13,595,323</u>
Total net assets			
		<u>13,591,369</u>	<u>13,595,323</u>
Funds of the Academy			
Restricted funds	19	13,085,197	13,088,056
Unrestricted income funds	19	506,172	507,267
		<u>13,591,369</u>	<u>13,595,323</u>
Total funds			
		<u>13,591,369</u>	<u>13,595,323</u>

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER: 07634426

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

The financial statements on pages 27 to 61 were approved and authorised for issue by the Trustees and are signed on their behalf, by:



J Hall
Chair of Trustees
Date: 01/12/25

The notes on pages 32 to 61 form part of these financial statements.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities	21	472,554	497,342
Cash flows from investing activities	22	(385,648)	(406,883)
Change in cash and cash equivalents in the year		86,906	90,459
Cash and cash equivalents at the beginning of the year		1,139,501	1,049,042
Cash and cash equivalents at the end of the year	23, 24	<u>1,226,407</u>	<u>1,139,501</u>

The notes on pages 32 to 61 form part of these financial statements

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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

1. GENERAL INFORMATION

Christopher Whitehead Language College is a company limited by guarantee, incorporated in England and Wales. The registered office is Bromwich Road, Worcester, Worcestershire, WR2 4AF.

2. ACCOUNTING POLICIES

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

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

Christopher Whitehead Language College meets the definition of a public benefit entity under FRS 102.

2.2 GOING CONCERN

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

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

2. ACCOUNTING POLICIES (CONTINUED)

2.3 INCOME

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

- **Grants**

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

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

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

- **Donations**

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

- **Other income**

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

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

- **Expenditure on raising funds**

This includes all expenditure incurred by the Academy 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's educational operations, including support costs and costs relating to the governance of the Academy apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Academy; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TAXATION

The Academy is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the Academy is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 TANGIBLE FIXED ASSETS

Assets costing £3,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

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

Depreciation is provided on the following bases:

Long-term leasehold and buildings	- Land - over 125 years; buildings - over 50 years
Office equipment	- 5-13% straight line
Computer equipment	- 20-33% straight line
Motor vehicles	- 13% straight line

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

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

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost is based on the cost of purchases on a first on first out basis.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.9 DEBTORS

Trade and other debtors with no stated interest rate and due within one year are recorded at the amount of the cash or other consideration expected to be received. Prepayments are valued at the amount paid.

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and cash on deposit that has a notice period of less than 30 days.

2.11 LIABILITIES

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

2.12 FINANCIAL INSTRUMENTS

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value.

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

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in notes 17 and 18. 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.

2.13 OPERATING LEASES

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

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

2. ACCOUNTING POLICIES (CONTINUED)

2.14 PENSIONS

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

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

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

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

2.15 FUND ACCOUNTING

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

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

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

Investment income, gains and losses are allocated to the appropriate fund.

Transfers are made between restricted funds and restricted fixed asset funds where restricted funds are used to purchase fixed assets.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
(A COMPANY LIMITED BY GUARANTEE)

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

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

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

Critical accounting estimates and assumptions:

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 26, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 August 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

4. INCOME FROM DONATIONS AND CAPITAL GRANTS

	Unrestricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	37,228	10,000	47,228	80,231
Capital Grants	-	150,391	150,391	288,247
	<u>37,228</u>	<u>160,391</u>	<u>197,619</u>	<u>368,478</u>
TOTAL 2024	<u>80,231</u>	<u>288,247</u>	<u>368,478</u>	

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

5. FUNDING FOR THE ACADEMY'S CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
EDUCATION				
DFE GRANTS				
General Annual Grant	-	9,491,131	9,491,131	9,020,512
OTHER DFE GRANTS				
Pupil Premium	-	322,456	322,456	311,975
Teachers Pension Grant	-	243,376	243,376	123,343
Teachers Pay Grant	-	143,166	143,166	143,057
Mainstream Additional Grant	-	-	-	279,708
Core Schools Budget Grant	-	305,045	305,045	-
Other DfE/ESFA Grants	-	149,979	149,979	123,575
	-	10,655,153	10,655,153	10,002,170
OTHER GOVERNMENT GRANTS				
High Needs	-	720,030	720,030	320,569
Pupil Growth Fund	-	265,093	265,093	287,771
Other Government Grants	-	63,797	63,797	94,221
	-	1,048,920	1,048,920	702,561
OTHER FUNDING				
School Trips	337,140	-	337,140	278,994
Catering Income	280,529	-	280,529	248,309
	617,669	-	617,669	527,303
	617,669	11,704,073	12,321,742	11,232,034
	617,669	11,704,073	12,321,742	11,232,034
TOTAL 2024	527,303	10,704,731	11,232,034	

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Lettings and other income	91,038	91,038	66,501
Copy shop	9,976	9,976	11,774
	<u>101,014</u>	<u>101,014</u>	<u>78,275</u>
TOTAL 2024	<u>78,275</u>	<u>78,275</u>	

7. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	12,398	-	12,398	6,982
Pension income	-	16,000	16,000	-
	<u>12,398</u>	<u>16,000</u>	<u>28,398</u>	<u>6,982</u>
TOTAL 2024	<u>6,982</u>	<u>-</u>	<u>6,982</u>	

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. EXPENDITURE

	Staff Costs 2025 £	Premises 2025 £	Other 2025 £	Total 2025 £	Total 2024 £
Expenditure on fundraising trading:					
Direct costs	-	-	8,648	8,648	6,433
Education:					
Direct costs	8,803,390	-	821,697	9,625,087	8,677,075
Support costs	1,342,205	1,083,161	486,626	2,911,992	2,860,281
	<u>10,145,595</u>	<u>1,083,161</u>	<u>1,316,971</u>	<u>12,545,727</u>	<u>11,543,789</u>
TOTAL 2024	<u>9,179,572</u>	<u>955,719</u>	<u>1,408,498</u>	<u>11,543,789</u>	

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Education	<u>9,625,087</u>	<u>2,911,992</u>	<u>12,537,079</u>	<u>11,537,356</u>
TOTAL 2024	<u>8,677,075</u>	<u>2,860,281</u>	<u>11,537,356</u>	

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Education 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	8,803,390	8,803,390	7,948,510
Educational Supplies	226,759	226,759	238,984
Examination fees	173,385	173,385	160,064
Staff development	10,937	10,937	9,184
Other costs	348,876	348,876	256,219
Supply teachers	17,858	17,858	32,801
Clerk services to the Trustee Board	3,680	3,680	-
Technology costs	40,202	40,202	31,313
	9,625,087	9,625,087	8,677,075
TOTAL 2024	8,677,075	8,677,075	

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Education 2025 £	Total funds 2025 £	Total funds 2024 £
Pension finance costs	16,000	16,000	241,000
Staff costs	1,328,910	1,328,910	1,199,606
Depreciation	379,191	379,191	354,637
Other costs	40,937	40,937	55,553
Externally purchased services	82,546	82,546	83,119
Recruitment and support	5,701	5,701	17,470
Maintenance of premises and equipment	199,834	199,834	97,214
Cleaning	294,318	294,318	234,601
Rent and rates	26,681	26,681	21,527
Energy costs	183,137	183,137	196,244
Insurance	29,245	29,245	51,496
Security and transport	10,409	10,409	8,122
Provision of school meals	238,268	238,268	228,748
Technology costs	34,267	34,267	33,038
Office overheads	22,687	22,687	17,327
Governance	19,861	19,861	20,579
	<u>2,911,992</u>	<u>2,911,992</u>	<u>2,860,281</u>
TOTAL 2024	<u>2,860,281</u>	<u>2,860,281</u>	

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) for the year includes:

	2025 £	2024 £
Operating lease rentals	10,120	10,120
Depreciation of tangible fixed assets	379,191	354,696
Fees paid to auditors for:		
- audit	9,350	9,050
- other services	3,350	3,175

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

11. STAFF

a. STAFF COSTS AND EMPLOYEE BENEFITS

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	7,279,795	6,756,909
Social security costs	875,876	709,368
Pension costs	1,976,630	1,681,839
	10,132,301	9,148,116
Agency staff costs	13,294	31,456
	10,145,595	9,179,572

SEVERANCE PAYMENTS

The academy paid £2,265 in severance payments to 1 individual during the year ended 31 August 2025 which was payment in lieu of notice. £nil was owing at 31 August 2025.

Band	Number
£0 - £25,000	1

b. STAFF NUMBERS

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

	2025	2024
	No.	No.
Teachers	109	106
Teaching assistants and support staff	101	97
Management	9	9
	219	212

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

11. STAFF (CONTINUED)

b. STAFF NUMBERS (CONTINUED)

The average headcount expressed as full-time equivalents was:

	2025	2024
	No.	No.
Teachers	100	99
Teaching assistants and support staff	67	67
Management	9	8
	176	174

c. HIGHER PAID STAFF

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	4	4
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	1
In the band £90,001 - £100,000	1	-
In the band £110,001 - £120,000	-	1
In the band £120,001 - £130,000	1	-

d. KEY MANAGEMENT PERSONNEL

The key management personnel of the Academy comprise the Trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Academy was £940,236 (2024 - £829,447).

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

12. TRUSTEES' REMUNERATION AND EXPENSES

The Head Teacher and other staff Trustees only receive remuneration in respect of services they provide undertaking the roles of Head Teacher and staff, and not in respect of their services as Trustees. Other Trustees did not receive any payments from the Academy in respect of their role as Trustees.

The value of Trustees' remuneration in the year was as follows:

		2025	2024
		£	£
N Morris	Remuneration	120,000 -	115,000 -
		125,000	120,000
	Pension contributions paid	35,000 -	30,000 -
		40,000	35,000
D Stokes (resigned 24 June 2024)	Remuneration		40,000 -
			45,000
	Pension contributions paid		10,000 -
			15,000
C Flanders (appointed 12 September 2022, resigned 24 June 2024)	Remuneration		40,000 -
			45,000
	Pension contributions paid		10,000 -
			15,000
P Greene (appointed 4 October 2022, resigned 31 May 2024)	Remuneration		40,000 -
			45,000
	Pension contributions paid		10,000 -
			15,000

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

13. TRUSTEES' AND OFFICERS' INSURANCE

In accordance with normal commercial practice, the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £5,000,000 on any one claim and the cost for the year ended 31 August 2025 has been included within support costs within insurance.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. TANGIBLE FIXED ASSETS

	Freehold property £	Assets under construction £	Office equipment £	Computer equipment £	Motor vehicles £	Total £
COST OR VALUATION						
At 1 September 2024	14,138,053	240,918	869,880	540,168	45,460	15,834,479
Additions	96,193	-	395,235	41,556	15,453	548,437
Transfers between classes	79,267	(240,918)	161,651	-	-	-
At 31 August 2025	14,313,513	-	1,426,766	581,724	60,913	16,382,916
DEPRECIATION						
At 1 September 2024	2,047,118	-	539,801	374,130	13,187	2,974,236
Charge for the year	267,166	-	54,268	53,164	4,595	379,193
At 31 August 2025	2,314,284	-	594,069	427,294	17,782	3,353,429
NET BOOK VALUE						
At 31 August 2025	11,999,229	-	832,697	154,430	43,131	13,029,487
At 31 August 2024	12,090,935	240,918	330,079	166,038	32,273	12,860,243

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. TANGIBLE FIXED ASSETS (CONTINUED)

Included within freehold property is land to the value of £1,432,069 (2024: £1,432,069) which is not depreciated.

Included within freehold property is a MAB Base which had certified completion in June 2023, however has not been depreciated until September 2023 as title was not transferred until September 2023.

15. STOCKS

	2025	2024
	£	£
Finished goods	7,602	6,231

16. DEBTORS

	2025	2024
	£	£
DUE WITHIN ONE YEAR		
Trade debtors	2,219	9,601
Other debtors	98,890	117,969
Prepayments and accrued income	277,140	363,184
	378,249	490,754

Included within other debtors is £86,153 of recoverable VAT (2024: £118,495).

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans	7,590	-
Trade creditors	358,792	396,809
Other taxation and social security	199,605	137,460
Other creditors	262,126	202,315
Accruals and deferred income	106,376	164,822
	934,489	901,406

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

	2025 £	2024 £
Deferred income at 1 September 2024	63,017	97,491
Resources deferred during the year	2,935	63,017
Amounts released from previous periods	(63,017)	(97,491)
	<u>2,935</u>	<u>63,017</u>

Deferred income at the year end relates 6th form bursary grants received in advance.

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other loans	115,888	-

Included within the above are amounts falling due as follows:

	2025 £	2024 £
BETWEEN ONE AND TWO YEARS		
Other loans	10,355	-
BETWEEN TWO AND FIVE YEARS		
Other loans	34,516	-
OVER FIVE YEARS		
Other loans	71,017	-

In 2025 there were two drawdowns on a CIF loan which is repayable over 10 years with an interest rate of 5.37%.

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

19. STATEMENT OF FUNDS

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2025 £
UNRESTRICTED FUNDS						
General Funds - all funds	507,267	768,308	(315,919)	(453,484)	-	506,172
RESTRICTED GENERAL FUNDS						
General Annual Grant (GAG)	-	9,491,131	(9,759,531)	268,400	-	-
Pupil Premium	-	322,456	(322,456)	-	-	-
Higher Needs Funding	-	720,030	(720,030)	-	-	-
Teachers Pay & Pension Grants	-	386,542	(386,542)	-	-	-
Core Schools Budget Grant	-	305,045	(305,045)	-	-	-
Other Restricted Grants	-	448,012	(448,012)	-	-	-
Pension reserve	-	16,000	107,000	-	(123,000)	-
	-	11,689,216	(11,834,616)	268,400	(123,000)	-
RESTRICTED FIXED ASSET FUNDS						
Fixed Asset Fund	12,860,243	-	(379,193)	548,437	-	13,029,487
Devolved Formula Capital (DFC)	-	30,857	-	(30,857)	-	-
Capital Improvement Fund (CIF)	176,330	150,391	-	(271,011)	-	55,710
Other Capital Funding	51,483	-	2	(51,485)	-	-
Minibus donation	-	10,000	-	(10,000)	-	-

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

19. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2025 £
	13,088,056	191,248	(379,191)	185,084	-	13,085,197
TOTAL RESTRICTED FUNDS	13,088,056	11,880,464	(12,213,807)	453,484	(123,000)	13,085,197
TOTAL FUNDS	13,595,323	12,648,772	(12,529,726)	-	(123,000)	13,591,369

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

RESTRICTED FUNDS:

General Annual Grant (GAG) - Income from the ESFA which is to be used for the normal running costs of the Academy, including education and support costs.

Pupil Premium (PP) - Pupil premium represents funding received from the ESFA for children that qualify for free Academy meals to enable the Academy to address the current underlying inequalities between those children and their wealthier peers.

Higher Needs funding - Funding received from the Local Authority to fund further support for students with additional needs.

Other grants - Income which has been received for specific purposes.

Donations - Donated income which has been received for specific purposes.

Pension reserve - this represents the Academy's share of the assets and liabilities in the Local Government Pension Scheme.

RESTRICTED FIXED ASSET FUNDS:

Fixed assets transferred on conversion - This represents the buildings and equipment donated to the School from the Local Authority on conversion to an Academy

Fixed assets purchased from GAG - This represents capital assets that have been purchased out of restricted GAG funding.

Devolved Formula Capital - Capital (DFC) - This represents funding from the ESFA to cover the Academy's assets.

Capital Improvement Funding (CIF) - This represents restricted grants related to a grant provided to the School from the ESFA to be used for the building work on the construction of a new classroom building.

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

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

19. STATEMENT OF FUNDS (CONTINUED)

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

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2024 £
UNRESTRICTED FUNDS						
General Funds - all funds	449,047	692,791	(223,782)	(410,789)	-	507,267
RESTRICTED GENERAL FUNDS						
General Annual Grant (GAG)	-	9,020,512	(9,184,479)	163,967	-	-
Pupil Premium	-	311,975	(311,975)	-	-	-
Higher Needs Funding	-	320,569	(320,569)	-	-	-
Teachers Pay & Pension Grants	-	266,400	(266,400)	-	-	-
Core Schools Budget Grant	-	279,708	(279,708)	-	-	-
Other Restricted Grants	-	475,239	(475,239)	-	-	-
Pension reserve	(52,000)	-	(127,000)	-	179,000	-
	(52,000)	10,674,403	(10,965,370)	163,967	179,000	-
RESTRICTED FIXED ASSET FUNDS						
Fixed Asset Fund	12,512,767	-	(354,637)	702,113	-	12,860,243
Devolved Formula Capital (DFC)	-	30,328	-	(30,328)	-	-
Capital Improvement Fund (CIF)	250,613	288,247	-	(362,530)	-	176,330
Energy Grant	55,135	-	-	(55,135)	-	-

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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19. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2024 £
Other Capital Funding	58,781	-	-	(7,298)	-	51,483
	<u>12,877,296</u>	<u>318,575</u>	<u>(354,637)</u>	<u>246,822</u>	<u>-</u>	<u>13,088,056</u>
TOTAL RESTRICTED FUNDS	<u>12,825,296</u>	<u>10,992,978</u>	<u>(11,320,007)</u>	<u>410,789</u>	<u>179,000</u>	<u>13,088,056</u>
TOTAL FUNDS	<u><u>13,274,343</u></u>	<u><u>11,685,769</u></u>	<u><u>(11,543,789)</u></u>	<u><u>-</u></u>	<u><u>179,000</u></u>	<u><u>13,595,323</u></u>

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

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	13,029,488	13,029,488
Current assets	488,486	1,020,346	103,426	1,612,258
Creditors due within one year	17,686	(904,458)	(47,717)	(934,489)
Creditors due in more than one year	-	(115,888)	-	(115,888)
TOTAL	506,172	-	13,085,197	13,591,369

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed asset funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	12,860,243	12,860,243
Current assets	507,267	901,406	227,813	1,636,486
Creditors due within one year	-	(901,406)	-	(901,406)
TOTAL	507,267	-	13,088,056	13,595,323

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

21. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	119,046	141,980
ADJUSTMENTS FOR:		
Depreciation	379,193	354,636
Capital grants	(150,391)	(288,247)
Interest receivable	(12,398)	(6,982)
Defined benefit pension scheme cost less contributions payable	(107,000)	(130,000)
Defined benefit pension scheme finance cost	(16,000)	257,000
(Increase)/decrease in stocks	(1,371)	-
Decrease in debtors	112,504	227,631
Increase/(decrease) in creditors	148,971	(58,676)
NET CASH PROVIDED BY OPERATING ACTIVITIES	472,554	497,342

22. CASH FLOWS FROM INVESTING ACTIVITIES

	2025 £	2024 £
Interest receivable	12,398	6,982
Purchase of tangible fixed assets	(548,437)	(702,112)
Capital grants	150,391	288,247
NET CASH USED IN INVESTING ACTIVITIES	(385,648)	(406,883)

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand and at bank	1,226,407	1,139,501
TOTAL CASH AND CASH EQUIVALENTS	1,226,407	1,139,501

CHRISTOPHER WHITEHEAD LANGUAGE COLLEGE
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FOR THE YEAR ENDED 31 AUGUST 2025

24. ANALYSIS OF CHANGES IN NET DEBT

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	1,139,501	86,906	1,226,407
Debt due within 1 year	-	(7,590)	(7,590)
Debt due after 1 year	-	(115,888)	(115,888)
	<u>1,139,501</u>	<u>(36,572)</u>	<u>1,102,929</u>

25. CAPITAL COMMITMENTS

	2025 £	2024 £
CONTRACTED FOR BUT NOT PROVIDED IN THESE FINANCIAL STATEMENTS		
Acquisition of tangible fixed assets	<u>55,710</u>	<u>170,673</u>

At the year end there was a commitment to a fire door project which relates to the retention for works completed in year.

26. PENSION COMMITMENTS

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

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

Contributions amounting to £215,284 were payable to the schemes at 31 August 2025 (2024 - £189,813) and are included within creditors.

TEACHERS' PENSION SCHEME

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

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

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

26. PENSION COMMITMENTS (CONTINUED)

VALUATION OF THE TEACHERS' PENSION SCHEME

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

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

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

The result of this valuation will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2028.

The employer's pension costs paid to TPS in the year amounted to £1,396,015 (2024 - £1,254,008).

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.

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26. PENSION COMMITMENTS (CONTINUED)

LOCAL GOVERNMENT PENSION SCHEME

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2025 was £539,000 (2024 - £521,000), of which employer's contributions totalled £428,000 (2024 - £413,000) and employees' contributions totalled £111,000 (2024 - £108,000). The agreed contribution rates for future years are 18.1 per cent for employers and 5.5-12.5 per cent for employees.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of an academy trust 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.

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

PRINCIPAL ACTUARIAL ASSUMPTIONS

	2025	2024
	%	%
Rate of increase in salaries	4.20	4.15
Rate of increase for pensions in payment/inflation	2.70	2.65
Discount rate for scheme liabilities	6.05	5.00
Inflation assumption (CPI)	2.70	2.65

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

	2025	2024
	Years	Years
Retiring today:		
Males	21.5	21.2
Females	23.7	23.6
Retiring in 20 years:		
Males	22.7	22.5
Females	25.5	25.4

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26. PENSION COMMITMENTS (CONTINUED)

SENSITIVITY ANALYSIS

	2025 £000	2024 £000
Discount rate -0.1%	94	108
Mortality assumption - 1 year increase	198	215
CPI rate +0.1%	92	105
Rate of increase for pensions in payment/inflation + 0.1%	92	105

SHARE OF SCHEME ASSETS

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

	At 31 August 2025 £	At 31 August 2024 £
Equities	4,510,000	3,782,000
Property	1,526,000	1,354,000
Cash and other liquid assets	133,000	54,000
Other bonds	464,000	451,000
TOTAL MARKET VALUE OF ASSETS	6,633,000	5,641,000

The actual return on scheme assets was £251,000 (2024 - £368,000).

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

	2025 £	2024 £
Current service cost	(321,000)	(299,000)
Interest income	292,000	-
Interest cost	(276,000)	(241,000)
TOTAL AMOUNT RECOGNISED IN THE STATEMENT OF FINANCIAL ACTIVITIES	(305,000)	(540,000)

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26. PENSION COMMITMENTS (CONTINUED)

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

	2025 £	2024 £
AT 1 SEPTEMBER	5,379,000	4,778,000
Current service cost	321,000	299,000
Interest cost	276,000	241,000
Actuarial (gains)/losses	(1,036,000)	189,000
Benefits paid	(90,000)	(236,000)
Employee contributions	111,000	108,000
AT 31 AUGUST	4,961,000	5,379,000

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

	2025 £	2024 £
AT 1 SEPTEMBER	5,379,000	4,726,000
Interest income	16,000	-
Expected return on assets	276,000	-
Actuarial (losses)/gains including asset ceiling adjustment	(1,159,000)	368,000
Employer contributions	428,000	413,000
Benefits paid	(90,000)	(236,000)
Employee contribution	111,000	108,000
AT 31 AUGUST	4,961,000	5,379,000

The actuarial valuation has valued the pension scheme at a surplus of £1,672,000 as at 31 August 2025. Under FRS102 an entity shall only 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. Therefore, as this valuation will not reduce future contribution rates, the asset has not been recognised and is reflected at £nil in the financial statements for the year ended 31 August 2025. This is seen within the "Actuarial (losses)/gains including asset ceiling adjustment" above.

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

27. OPERATING LEASE COMMITMENTS

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

	2025 £	2024 £
Not later than 1 year	10,120	10,120
Later than 1 year and not later than 5 years	20,240	30,362
	<u>30,360</u>	<u>40,482</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	<u>10,120</u>	<u>2,530</u>

28. MEMBERS' LIABILITY

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

29. RELATED PARTY TRANSACTIONS

Owing to the nature of the Academy and the composition of the Board of Trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the Academy Trust Handbook, including notifying the DfE of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the Academy's financial regulations and normal procurement procedures relating to connected and related party transactions.

Christopher Whitehead Language College PTA made donations during the year totalling £10,050 (2024: £nil) with £10,000 donated towards the purchase of the minibus.

St Johns Parish Church - (G Evans is a Trustee of the PCC) - the Church made a donation during the year ended 31 August 2025 of £nil (2024: £1,116) recognised within unrestricted donations. £nil in debtors at the year end, 2025 and 2024. During the year ended 31 August 2024, the Church was hired during the year for a Carol Concert and the Academy was invoiced £270, There was no expenditure during the year ended 31 August 2025.

During the year donations were received from Trustees totalling £nil (2024: £298). £nil within debtors at year end 2025 and 2024.

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

30. AGENCY ARRANGEMENTS

The Trust distributes 16-19 bursary funds to students as an agent for the ESFA, now DfE. In the accounting period ended 31 August 2025, the Trust received £13,368 (2024:£11,188) and disbursed £3,653 (2024: £9,169) from the fund. An amount of £1,411 (2024: £nil) was brought forward from the prior year, £2,935 (2024: £1,411) was committed to at the year-end, leaving an amount of £8,191 (2024: £608) relating to undistributed funds that are repayable to the ESFA, now DfE.