

Company registration number 09388819 (England and Wales)

**Ashton West End Primary Academy
(A company limited by guarantee)**

Annual report and financial statements

For the year ended 31 August 2025

Ashton West End Primary Academy

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Ashton West End Primary Academy

Reference and administrative details

Members	N Charnock N Zulfiqar J Power N Vasconcelos P Heywood
Trustees	K Pizuti (Principal and accounting officer) A Etchells (Chair of Trustees) B Ayoola B Jones A Marshall E Goan C Russell S Afzal (resigned 10/05/2025) E Mahmood (resigned 29/11/2024) C Mellor (resigned 21/06/2025) M Malos H Arshad R Burgess (appointed 02/09/2024) M Hussain (appointed 11/07/2025) S Khalid (appointed 11/07/2025)
Senior management team	
- Principal	K Pizuti
- Vice Principal	S Barnett
- Assistant Principal	E Beswick
- Assistant Principal	K Donnelion
- Assistant Principal	A McLean
- Business Manager (CFO)	F Liddy
Company registration number	09388819 (England and Wales)
Principal and registered office	Ashton West End Primary School William Street Ashton Under Lyne Lancashire OL7 0BJ United Kingdom
Independent auditor	DJH Audit Limited, Bridge House, Ashley Road, Hale, Altrincham, WA14 2UT
Bankers	Lloyds Bank Plc, 16 Market Place, Oldham, OL1 1JG
Solicitors	Slater Heelis LLP, Oaklands House, 2nd Floor Suite 2, 34 Washway Road, Sale, M33 6FS

Ashton West End Primary Academy

Trustees' report

For the year ended 31 August 2025

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

The academy trust operates an academy for pupils aged 3 to 11 serving a catchment area in Ashton-Under-Lyne, Tameside. It has a pupil capacity of 472 and had a roll of 437 in the school census in October 2024.

Structure, governance and management

Constitution

The academy trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust.

The charitable company is known as Ashton West End Primary Academy.

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

Members' liability

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

Trustees' indemnities

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

Method of recruitment and appointment or election of trustees

Members of the trust are responsible for the appointment of trustees except four parent trustees and two staff trustees who are appointed through an election process directed by the governing body.

Trustees are appointed for a period of four years except that this does not apply to the principal. Subject to the remaining eligible to be a particular type of trustee, any trustee can be re-appointed.

Approach taken to appoint trustees:

Staff

On re-election or appointment, the vacancy is advertised by the academy and all staff at the academy can apply. If more than one nomination is received a secret ballot takes place. The term of office is 4 years.

Parent

On re-election or appointment, the vacancy is advertised by the academy and all parents of pupils at the academy can apply. If more than one nomination is received an election by secret ballot is held so that all of the academy parents can choose who will represent them on the board of trustees. The term of office is 4 years.

Co-opted

On re-election or appointment, the vacancy advertised by the academy to appoint members who have the experience and skills to contribute to the role of the governing body.

Ashton West End Primary Academy

Trustees' report (continued)

For the year ended 31 August 2025

Policies and procedures adopted for the induction and training of trustees

The academy has a Governor Induction Handbook which new trustees are provided with when they join the Governing Body. They will also be given any other documents that they will need to undertake their role as trustees. Induction tends to be done informally specifically to the individual. Trustees are given the opportunity to attend governors' training organised by the Governors Service in Tameside Metropolitan Borough and paid for by the academy. Trustees also attend academy staff training where subjects are relevant.

Trustees are provided with copies of policies and procedures, minutes, accounts, budget plans and other documents that they will need to undertake their role as trustees. Trustees are also provided with a linked trustee in school.

The clerk to the governing body keeps a log of courses attended and training is a standing agenda item. Trustees' feedback this information at governing body meetings on attendance and training. New trustees and members join committees which contain experienced members who can provide guidance and support.

Organisational structure

The governance of the academy is defined in the Memorandum and Articles of Association together with the funding agreement with the Department for Education.

The academy holds its Annual General Meeting every year in addition to any other meetings in the year. The trustees hold at least 3 meetings in every school year, normally once each term. The trustees establish an overall framework for the governance of the academy and determine membership, terms of reference and procedures of committees and other groups. It receives reports including policies from its committees for ratification. It monitors the activities of the committees through the minutes of their meetings. The trustees may from time to time establish working groups to perform specific tasks over a limited timescale. The membership of any committees of the trustees may include persons who are not trustees, provided that a majority of members of any such committees shall be trustees (Article 10).

These are the committees:

Finance, Audit, Premises and Pay Committee

The committee meets at least three times a year and is responsible for monitoring, evaluating and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements and receiving reports from the responsible officer and drafting the annual budget including setting staff levels.

The Pay Committee is made up of members of the Finance Committee. The committee meets twice yearly to review staff pay.

Curriculum and Standards Committee

The committee meets once a term to monitor, evaluate and review academy policies, practice and performance in relation to curriculum planning, communications, target setting and assessment, examinations and pastoral issues. It also advises the governing body on its statutory obligations under the National Curriculum. With the assistance of staff, to provide information to the governing body about how the curriculum is taught, evaluated and resourced.

The following committees meet when required: Staff Discipline and Dismissal; Staff Grievance; Pupils Discipline; Curriculum and General Complaints and Staff Dismissal Appeal.

Ashton West End Primary Academy

Trustees' report (continued)

For the year ended 31 August 2025

The following decisions are reserved to the trustees:

- To consider any proposals for changes to the status or constitutions of the academy and its committee structure
- To appoint or remove the chair and or vice chair
- To appoint the principal and clerk to the trustees
- Setting general policy
- Adopting an annual budget plan and budget
- Approving the statutory accounts
- Monitoring the academy by the use of budgets and other data
- Making major decisions about the direction of the academy
- Capital expenditure and staff appointments

The principal is the designated accounting officer of the academy and has overall responsibility for the day to day financial management of the academy. The principal has delegated responsibility for low budget expenditure to specific budget holders who are each responsible for managing their own areas of responsibility with the constraints of their allocated budgets. A system of financial control is in place to manage this process.

The principal manages the academy on a daily basis supported by the senior leadership team. The senior leadership team meets fortnightly to discuss curriculum and administrative matters as well as to help to develop strategies for the improvement of the academy. Each member of the leadership team has specific responsibilities to assist the principal to manage certain aspects of the academy.

Arrangements for setting pay and remuneration of key management personnel

The governing body sets and reviews the Pay Policy on an annual basis. Decisions regarding pay progression is delegated to the Pay Committee and is based on performance evidenced from a range of sources, including an annual appraisal. This includes teaching staff and the senior leadership team. Any pay rises of teaching staff are authorised by the pay committee.

The Pay Committee also monitors the effectiveness of the appraisal process and ensures that the allocation of pay is consistent with the standard of each individual's performance.

Trade union facility time

The academy had more than 49 full time equivalent employees during the period but do not have any union officials. No costs were incurred and therefore there is no requirement for union facility time analysis.

Related parties and other connected charities and organisations

No related parties. Transactions may take place with organisations in which a trustee has an interest. All transactions involving such organisations are conducted in accordance with the academy financial regulations and procurement procedures.

Objectives and activities

Objects and aims

The academy trust's objects are specifically restricted to the following:

To advance the public education in the United Kingdom, particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing the academy designated as such which shall offer a broad and balanced curriculum and shall be conducted in accordance with the principles of the trust.

Objectives, strategies and activities

The principal activity of the academy is to advance for the public benefit education in the United Kingdom, in particular but without prejudice to the generality of the foregoing by establishing, maintaining, carrying on, managing and developing a school offering a broad and balanced curriculum. This activity is achieved by the running of Ashton West End Primary Academy. This is a 3-11 age range primary academy covering the catchment area of Ashton Under Lyne Tameside with a roll of 437 pupils.

Ashton West End Primary Academy

Trustees' report (continued)

For the year ended 31 August 2025

During the year the school has focused on improving the quality of teaching and learning in the academy:

- By increasing the percentage of teachers and teaching assistants across the academy who can support children
- To improve pupils' attainment in reading, writing and mathematics
- To improve the quality of teaching in phonics
- To improve the reading progress and attainment across the academy

Public benefit

The trustees believe that by working towards the objectives and aims of the academy, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission. In setting our objectives and planning our activities, the trustees have carefully considered the Charity Commission's general guidance on public benefit.

Strategic report

Achievements and performance

The total number of pupils in the school in the year ending 31 August 2025 was 443. The academy became a two form entry school in September 2014 and has an intake of 60 pupils in each year group. The Nursery PAN is 52 pupils.

Key performance indicators

The key financial performance indicator for the academy trust is the adherence to the financial budget set at the beginning of the year. Excluding any generated funds all income for the academy is government or local authority funded and therefore the income of the academy is largely given.

An expenditure budget is set at the beginning of the year, taking into consideration the level of government funding. The trustees have reviewed details, capital and revenue expenditure reports compared to expenditure budgets, which confirm that the processes and procedures in place for controlling expenditure are acceptable.

The current Ofsted report is 'Good' from July 2023. Pupil attendance data for the whole school during the period between September 2024 and July 2025 was 94.8%. This is in line with other primary schools in the area.

Going concern

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

Financial review

The academy's main source of funding is the General Annual Grant (GAG) plus additional other grants that it receives throughout the year from the DfE. For the year ending 31 August 2025, the total expenditure before actuarial gains and losses was £3,471,000, which was covered by the recurrent grant funding from the DfE, together with other incoming resources. The excess of expenditure over income before actuarial gains or losses totalled £294,000 for the period. Total funds carried forward amount to £6,563,000.

The academy trust has recognised its share of the Local Government Pension Scheme assets and liabilities in accordance with Financial Reporting Standard 102. No deficit has been recognised as at 31 August 2025.

The building and other assets were transferred to the academy on conversion. The land is leased from the local authority for 125 years. Other assets have been included in the financial statements at a best estimate, taking into account purchase price and remaining useful lives.

Ashton West End Primary Academy

Trustees' report (continued)

For the year ended 31 August 2025

Key financial policies reviewed during the period included the Statement of Governors, Statement of Internal Control and the Financial Procedures which lays out the framework for financial management.

Reserves policy

The trustees reviewed the cash reserve levels of the academy during the period to 31 August 2025. This review included the nature of income and expenditure streams, the need to match income with expenditure and the nature of reserves.

The trustees anticipate allocating part of the reserves over the next three years to maintaining educational standards throughout the academy including appropriate staffing levels and to renewing parts of the academy's infrastructure. The balance of the reserves will be held as the contingency and to support future strategies and initiatives within the academy and mitigate against future risks including diminishing funding levels.

The academy's current level of free reserves (total funds less the amount held in fixed assets restricted fund but excluding the pension deficit of £nil as at 31 August 2025 is £1,222,000. The deficit position of the pension scheme would result in a cash flow effect for the academy trust in the form of an increase of employers' pension contributions over a period of years.

Investment policy

Trustees are committed to ensuring that all funds under their control are managed in such a way as to maximise return whilst minimising risk. Any cash not required for operating expenses is placed on deposit at the most favourable rate available from providers covered by the Financial Services Compensation Scheme. Day to day management of the surplus funds is delegated to the principal within strict guidelines approved by the board of trustees.

Principal risks and uncertainties

A review process has been undertaken to identify and review the risks to which the academy is exposed with systems set up to mitigate those risks. An annual review process has been established to monitor and examine the academy's areas of operations and the risks that may be faced.

The principal risks identified on the Academy Risk Register include strategic, reputational, operational, compliance and financial risks. Control procedures have been implemented to mitigate the risks and trustees check regularly to ensure rigorous procedures are adhered to. Key areas of risk and uncertainties noted by the trustees are:

- Business continuity in the event of a major disaster
- Increased costs in staffing due to progression and pay awards
- High supply costs covering staff absence and one to one cover for SEND children

Controls in place to deal with these risks include:

- Business Continuity Plan in place to deal with major disasters and adequate Building and Asset and Public Liability Insurance Cover
- Sound reserves to cover unexpected long term absence and income received for children eligible for an Educational Health Care Plan

Financial risks are low as we ensure we have strong quality controls in place. Trustees regularly monitor and evaluate key financial risks to mitigate against such things as improper/irregular use of funds, overspends or fraudulent activity.

The academy has an appropriate Reserve Balance Policy against any potential future government spending cuts or other emergency contingencies such as roof repairs, problems with the heating system etc. The academy is equally insured to reduce the financial impact on risks identified within the risk register.

Ashton West End Primary Academy

Trustees' report (continued)

For the year ended 31 August 2025

The board of trustees recognises that the defined benefit scheme deficit (Local Government Pension Scheme) represents a significant potential liability. However, as the trustees consider that the academy is able to meet its known annual contribution commitments for the foreseeable future, the risk from this liability is minimised.

Fundraising

The school carried out a MacMillan Coffee Morning in September 2024. All money raised from this event was collected and sent to the charity. The school also had a summer fair in July 2025. The proceeds from this will be used to purchase more resources for the school.

Plans for future periods

The academy will continue to build on the success of this academic year. We intend to continue our drive to develop the academy in order to provide the best learning environment. The aims for the new academic year are to ensure the wellbeing of the staff and children are at the heart of everything we do. We aim to continue to improve the attainment and progress in reading and maths across the school. We have also been approached by Tameside Council to have a 20 place SEND unit built on the land. We will be using our budget to pay for new staff to work in there.

Auditor

In so far as the trustees are aware:

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

The trustees' report, incorporating a strategic report, was approved by order of the board of trustees, as the company directors, on 15 December 2025 and signed on its behalf by:



A Etchells

Chair of Trustees

Ashton West End Primary Academy

Governance statement

For the year ended 31 August 2025

Scope of responsibility

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

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

The board of trustees has delegated the day-to-day responsibility to the principal, 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 Ashton West End Primary Academy and the Secretary of State for Education. The accounting officer is also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

Governance

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

Trustee	Meetings attended	Out of a possible
Miss K Pizuti	4	4
Mrs M Malos	3	4
Mrs A Etchells (Chair of trustees)	4	4
Mrs B Ayoola	2	4
Mr B Jones	1	4
Mrs E Mahmood	0	1
Mrs H Arshad	4	4
Mrs C Mellor	2	3
Mr E Goan	2	4
Mr C Russell	4	4
Ms A Marshall	3	4
Miss R Burgess	4	4
Ms S Afzal	2	2

The Finance, Audit and Premises Committee is a sub-committee of the main board of trustees. It is responsible for monitoring and evaluation and reviewing policy and performance in relation to financial management, compliance with reporting and regulatory requirements and reporting, receiving reports from the internal auditor and drafting the annual budget including setting staff levels. It also incorporates the role of an Audit Committee. This committee also reviews issues relating to health and safety, premises and related issues and discusses staffing as monitoring and maintaining personnel policies.

Attendance at meeting during the year was as follows:

Trustee	Meetings attended	Out of a possible
Miss K Pizuti	3	3
Mrs A Etchells	3	3
Mr C Russell	3	3
Mrs B Ayoola	3	3
Mrs M Malos	0	3
Mr E Goan	0	3
Ms A Marshall	3	3

Ashton West End Primary Academy

Governance statement (continued)

For the year ended 31 August 2025

Conflicts of interest

Ashton West End Primary Academy manages conflicts of interest through the Register of Interests across all levels of governance. This is collated annually and reviewed at meetings. All parties are aware of the need to avoid conflicts of interest. All levels of governance as well as officers of the trust monitor any potential conflicts on a day to day basis through scrutiny of procurements routes.

Governance reviews

A skills audit is completed and reviewed annually by the governing body. All trustees complete a skills audit at the start of the academic year. All trustees are asked to complete a pecuniary interest form at the start of each academic year. This list is kept by the principal and reviewed during the academic year.

Review of value for money

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

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

- Regular reviews of the academy's financial situation with the accountant and business manager.
- Enforcement of the trust's Best Value Policy.
- Use of benchmarking against other trusts and institutions
- Looking for different providers to ensure best value for money and also a better service
- Looking online for better teaching resources to save money on delivery

The purpose of the system of internal control

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

Capacity to handle risk

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

Ashton West End Primary Academy

Governance statement (continued)

For the year ended 31 August 2025

The risk and control framework

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

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

The board of trustees has considered the need for a specific internal audit function and has decided to appoint an internal auditor (One Education) to carry out a programme of internal checks (one internal audit a year).

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

- testing of payroll systems;
- testing of purchase systems; and
- testing of control account/ bank reconciliations.

On a quarterly basis the auditors will report to the board of trustees, through the Finance and Audit Committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities.

Review of effectiveness

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

- the work of the internal auditor;
- the school resource management self-assessment tool;
- the work of the leaders and managers within the academy trust who have responsibility for the development and maintenance of the internal control framework;
- the work of the external auditor; and
- correspondence from the DfE.

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

Conclusion

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

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:


K Pizuti
Accounting Officer


A Etchells
Chair of Trustees

Ashton West End Primary Academy

Statement of regularity, propriety and compliance

For the year ended 31 August 2025

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

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

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



K Pizut
Accounting Officer

15 December 2025

Ashton West End Primary Academy

Statement of trustees' responsibilities

For the year ended 31 August 2025

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

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

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

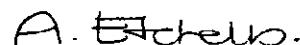
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting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

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

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

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

Approved by order of the members of the board of trustees on 15 December 2025 and signed on its behalf by:



A Etchells
Chair of Trustees

Ashton West End Primary Academy

Independent auditor's report on the financial statements to the members of Ashton West End Primary Academy

For the year ended 31 August 2025

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Ashton West End Primary Academy

Independent auditor's report on the financial statements to the members of Ashton West End Primary Academy (continued)

For the year ended 31 August 2025

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ashton West End Primary Academy

Independent auditor's report on the financial statements to the members of Ashton West End Primary Academy (continued)

For the year ended 31 August 2025

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

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

Use of our report

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

DJH Audit Limited

Melanie Bailey (Senior Statutory Auditor)

For and on behalf of DJH Audit Limited, Statutory Auditor

Bridge House

Ashley Road

Hale

Altrincham

WA14 2UT

Date: 15/12/25

Ashton West End Primary Academy

Independent reporting accountant's report on regularity to Ashton West End Primary Academy and the Secretary of State for Education

For the year ended 31 August 2025

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

This report is made solely to Ashton West End Primary Academy 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 Ashton West End Primary Academy 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 Ashton West End Primary Academy and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of the accounting officer of Ashton West End Primary Academy and the reporting accountant

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

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

Approach

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

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

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

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

Ashton West End Primary Academy

Independent reporting accountant's report on regularity to Ashton West End Primary Academy and the Secretary of State for Education (continued)

For the year ended 31 August 2025

The work undertaken to draw to our conclusion includes:

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

Conclusion

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

DJH Audit Limited

Reporting Accountant

DJH Audit Limited

Date: 15/12/25

Ashton West End Primary Academy

Statement of financial activities including income and expenditure account

For the year ended 31 August 2025

	Notes	Unrestricted funds £'000	Restricted funds: General £'000	Fixed asset £'000	Total 2025 £'000	Total 2024 £'000
Income and endowments from:						
Donations and capital grants	3	-	19	20	39	12
Charitable activities:						
- Funding for educational operations	4	-	3,046	-	3,046	2,792
Other trading activities	5	22	41	-	63	34
Investments	6	29	-	-	29	39
Total		51	3,106	20	3,177	2,877
Expenditure on:						
Charitable activities:						
- Educational operations	8	36	3,375	60	3,471	3,254
Total	7	36	3,375	60	3,471	3,254
Net income/(expenditure)		15	(269)	(40)	(294)	(377)
Transfers between funds	17	-	(1,081)	1,081	-	-
Other recognised gains/(losses)						
Actuarial losses on defined benefit pension schemes	19	-	(106)	-	(106)	(94)
Net movement in funds		15	(1,456)	1,041	(400)	(471)
Reconciliation of funds						
Total funds brought forward		<u>1,083</u>	<u>1,580</u>	<u>4,300</u>	<u>6,963</u>	<u>7,434</u>
Total funds carried forward		<u>1,098</u>	<u>124</u>	<u>5,341</u>	<u>6,563</u>	<u>6,963</u>

Ashton West End Primary Academy

Statement of financial activities (continued) including income and expenditure account

For the year ended 31 August 2025

Comparative year information Year ended 31 August 2024	Notes	Unrestricted	Restricted funds:	Total	
		funds £'000	General £'000	Fixed asset £'000	2024 £'000
Income and endowments from:					
Donations and capital grants	3	-	-	12	12
Charitable activities:					
- Funding for educational operations	4	-	2,792	-	2,792
Other trading activities	5	34	-	-	34
Investments	6	39	-	-	39
Total		<u>73</u>	<u>2,792</u>	<u>12</u>	<u>2,877</u>
Expenditure on:					
Charitable activities:					
- Educational operations	8	<u>27</u>	<u>3,161</u>	<u>66</u>	<u>3,254</u>
Total	7	<u>27</u>	<u>3,161</u>	<u>66</u>	<u>3,254</u>
Net income/(expenditure)		<u>46</u>	<u>(369)</u>	<u>(54)</u>	<u>(377)</u>
Transfers between funds	17	-	(818)	818	-
Other recognised gains/(losses)					
Actuarial losses on defined benefit pension schemes	19	<u>-</u>	<u>(94)</u>	<u>-</u>	<u>(94)</u>
Net movement in funds		<u>46</u>	<u>(1,281)</u>	<u>764</u>	<u>(471)</u>
Reconciliation of funds					
Total funds brought forward		<u>1,037</u>	<u>2,861</u>	<u>3,536</u>	<u>7,434</u>
Total funds carried forward		<u>1,083</u>	<u>1,580</u>	<u>4,300</u>	<u>6,963</u>

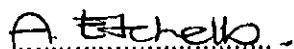
Ashton West End Primary Academy

Balance sheet

As at 31 August 2025

	Notes	2025 £'000	2024 £'000
Fixed assets			
Tangible assets	12	5,332	4,288
Current assets			
Debtors	13	80	123
Cash at bank and in hand		1,222	2,630
		1,302	2,753
Current liabilities			
Creditors: amounts falling due within one year	14	(67)	(73)
Net current assets		1,235	2,680
Total assets less current liabilities		6,567	6,968
Creditors: amounts falling due after more than one year	15	(4)	(5)
Net assets excluding pension asset		6,563	6,963
Defined benefit pension scheme asset	19	-	-
Total net assets		6,563	6,963
Funds of the academy trust:			
Restricted funds	17		
- Fixed asset funds		5,341	4,300
- Restricted income funds		124	1,580
Total restricted funds		5,465	5,880
Unrestricted income funds	17	1,098	1,083
Total funds		6,563	6,963

The financial statements were approved by the trustees and authorised for issue on 15 December 2025 and are signed on their behalf by:



A Etchells
Chair of Trustees

Company registration number 09388819 (England and Wales)

Ashton West End Primary Academy

Statement of cash flows

For the year ended 31 August 2025

	Notes	2025 £'000	2024 £'000	2024 £'000
Cash flows from operating activities				
Net cash used in operating activities	20	(352)		(546)
Cash flows from investing activities				
Dividends, interest and rents from Investments		29	39	
Capital grants from DfE Group		20	12	
Purchase of tangible fixed assets		(1,104)	(818)	
Net cash used in investing activities		(1,055)		(767)
Cash flows from financing activities				
Repayment of long term bank loan		(1)		(1)
Net cash used in financing activities		(1)		(1)
Net decrease in cash and cash equivalents in the reporting period		(1,408)		(1,314)
Cash and cash equivalents at beginning of the year		2,630	3,944	
Cash and cash equivalents at end of the year		1,222	2,630	

Ashton West End Primary Academy

Notes to the financial statements

For the year ended 31 August 2025

1 Accounting policies

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

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

1.1 Basis of preparation

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

1.2 Going concern

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

1.3 Income

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

Grants

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

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

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

Sponsorship income

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

1 Accounting policies

Donations

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

Other income

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

Donated goods, facilities and services

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

Donated fixed assets

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

1.4 Expenditure

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

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

All resources expended are inclusive of irrecoverable VAT.

Expenditure on raising funds

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

Charitable activities

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

1 Accounting policies

1.5 Tangible fixed assets and depreciation

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

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

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

Land and buildings	125 years straight line
Computer equipment	5 years straight line
Fixtures, fittings & equipment	5 years 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.

1.6 Liabilities

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

1.7 Leased assets

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

1.8 Financial instruments

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

Financial assets

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

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

1 Accounting policies

Financial liabilities

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

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

1.9 Taxation

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

1.10 Pensions benefits

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

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

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

1.11 Fund accounting

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

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

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

2 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions

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

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

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

3 Donations and capital grants

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Insurance claim	-	19	19	-
Capital grants	-	20	20	12
	<hr/>	<hr/>	<hr/>	<hr/>
	-	39	39	12
	<hr/>	<hr/>	<hr/>	<hr/>

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

4 Funding for the academy trust's educational operations

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
DfE/ESFA grants				
General annual grant (GAG)	-	2,214	2,214	2,111
Other DfE/ESFA grants:				
- UIFSM	-	53	53	56
- Pupil premium	-	252	252	251
- Supplementary grant	-	-	-	70
- Core schools budget grant	-	78	78	-
- Others	-	129	129	98
			2,726	2,586
Other government grants				
Local authority grants	-	320	320	206
Total funding	-	3,046	3,046	2,792

The academy trust received £320,000 (2024: £206,000) from the local authority, being £156,000 (2024: £91,000) of nursery funding, £163,000 (2024: £114,000) of high needs funding and £1,000 (2024: £1,000) of other funding.

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

5 Other trading activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Catering income	18	-	18	20
Other income	4	41	45	14
	22	41	63	34

6 Investment income

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Short term deposits	29	-	29	39

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

7 Expenditure

	Staff costs £'000	Non-pay expenditure		Total 2025 £'000	Total 2024 £'000
		Premises £'000	Other £'000		
Academy's educational operations					
- Direct costs	1,875	11	34	1,920	2,464
- Allocated support costs	1,178	164	209	1,551	790
	<u>3,053</u>	<u>175</u>	<u>243</u>	<u>3,471</u>	<u>3,254</u>
Net income/(expenditure) for the year includes:					
				2025 £'000	2024 £'000
Operating lease rentals				13	5
Depreciation of tangible fixed assets				60	66
Fees payable to auditor for:					
- Audit				7	4
- Other services				2	2
Net interest on defined benefit pension liability				(24)	(17)
				<u> </u>	<u> </u>

8 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Direct costs				
Educational operations	15	1,905	1,920	2,464
Support costs				
Educational operations	<u>21</u>	<u>1,530</u>	<u>1,551</u>	<u>790</u>
	<u>36</u>	<u>3,435</u>	<u>3,471</u>	<u>3,254</u>

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

8 Charitable activities

Analysis of costs	2025	2024
	£'000	£'000
Direct costs		
Teaching and educational support staff costs	1,878	2,220
Staff development	3	6
Depreciation	11	12
Technology costs	2	16
Educational supplies and services	11	148
Educational consultancy	-	44
Other direct costs	15	18
	<u>1,920</u>	<u>2,464</u>
Support costs		
Support staff costs	1,178	447
Depreciation	49	54
Maintenance of premises and equipment	29	74
Cleaning	6	16
Energy costs	37	24
Rent, rates and other occupancy costs	29	17
Insurance	9	10
Security and transport	5	-
Catering	67	67
Net interest on defined benefit pension scheme	(24)	(17)
Legal costs	105	34
Other support costs	59	53
Governance costs	2	11
	<u>1,551</u>	<u>790</u>

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

9 Staff

Staff costs and employee benefits

Staff costs during the year were:

	2025 £'000	2024 £'000
Wages and salaries	2,071	1,908
Social security costs	225	180
Pension costs	462	403
Staff costs - employees	2,758	2,491
Agency staff costs	295	176
Staff development and other staff costs	3,053	2,667
	6	6
Total staff expenditure	3,059	2,673

Staff numbers

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

	2025 Number	2024 Number
Teachers	18	25
Administration and support	52	42
Management	5	5
	75	72

Higher paid staff

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

	2025 Number	2024 Number
£60,001 - £70,000	2	-
£80,001 - £90,000	1	1

Key management personnel

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was £516,000 (2024: £505,000).

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

10 Trustees' remuneration and expenses

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

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

K Pizuti (head teacher and trustee)	£85,001 - £90,000	(2024: £80,001 - £85,000)
A Marshall (staff trustee)	£45,001 - £50,000	(2024: £40,001 - £45,000)
R Burgess (staff trustee)	£35,001 - £40,000	(2024: £nil)

The value of trustees pension contribution was as follows:

K Pizuti (head teacher and trustee)	£25,001 - £30,000	(2024: £20,001 - £25,000)
A Marshall (staff trustee)	£10,001 - £15,000	(2024: £10,001 - £15,000)
R Burgess (staff trustee)	£10,001 - £15,000	(2024: £nil)

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

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

11 Trustees' and officers' insurance

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

12 Tangible fixed assets

	Land and buildings £'000	Computer equipment £'000	Fixtures, fittings & equipment £'000	Total £'000
Cost				
At 1 September 2024	4,464	115	447	5,026
Additions	1,068	16	20	1,104
At 31 August 2025	5,532	131	467	6,130
Depreciation				
At 1 September 2024	202	92	444	738
Charge for the year	36	14	10	60
At 31 August 2025	238	106	454	798
Net book value				
At 31 August 2025	5,294	25	13	5,332
At 31 August 2024	4,262	23	3	4,288

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

13 Debtors

	2025 £'000	2024 £'000
VAT recoverable	3	28
Other debtors	-	2
Prepayments and accrued income	77	93
	80	123

14 Creditors: amounts falling due within one year

	2025 £'000	2024 £'000
Government loans	1	1
Trade creditors	1	24
Other creditors	8	-
Accruals and deferred income	57	48
	67	73

15 Creditors: amounts falling due after more than one year

	2025 £'000	2024 £'000
Government loans	4	5
Analysis of loans		
Wholly repayable within five years	5	6
Less: included in current liabilities	(1)	(1)
Amounts included above	4	5
Loan maturity		
Debt due in one year or less	1	1
Due in more than one year but not more than two years	1	1
Due in more than two years but not more than five years	3	4
	5	6

Included within creditors is a loan of £6,430 from Salix to part fund the replacement of the central heating distribution system. The loan is provided at 0% interest rate. Bi-yearly payments will be made against the loan and is expected to be fully repaid on 1 September 2029.

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

16 Deferred income

	2025 £'000	2024 £'000
Deferred income is included within:		
Creditors due within one year	31	32
Deferred income at 1 September 2024	32	26
Released from previous years	(32)	(26)
Resources deferred in the year	31	32
Deferred income at 31 August 2025	31	32

At the balance sheet date the academy trust was holding funds received in advance of the next financial year:

- Universal Infant Free School Meals - £31,242 (2024: £32,108)

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

17 Funds

	Balance at 1 September		Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August	
	2024 £'000	2025 £'000				2025 £'000	£'000
Restricted general funds							
General Annual Grant (GAG)	1,580		2,214	(2,589)	(1,081)		124
UIFSM	-		53	(53)	-		-
Pupil premium	-		252	(252)	-		-
Other DfE/ESFA grants	-		207	(207)	-		-
Other government grants	-		320	(320)	-		-
Other restricted funds	-		60	(60)	-		-
Pension reserve	-		-	106	(106)		-
	<u>1,580</u>		<u>3,106</u>	<u>(3,375)</u>	<u>(1,187)</u>		<u>124</u>
Restricted fixed asset funds							
Inherited on conversion	2,495		-	(14)	-		2,481
DfE group capital grants	841		20	(26)	-		835
Capital expenditure from GAG	964		-	(20)	1,081		2,025
	<u>4,300</u>		<u>20</u>	<u>(60)</u>	<u>1,081</u>		<u>5,341</u>
Total restricted funds	<u>5,880</u>		<u>3,126</u>	<u>(3,435)</u>	<u>(106)</u>		<u>5,465</u>
Unrestricted funds							
General funds	1,083		51	(36)	-		1,098
Total funds	<u>6,963</u>		<u>3,177</u>	<u>(3,471)</u>	<u>(106)</u>		<u>6,563</u>

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

17 Funds

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

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

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

Restricted fixed asset funds are those funds relating to the long term assets of the academy used in delivering the objectives of the academy. The restricted fixed asset fund represents the net book value of fixed assets of £5,332,000 plus unspent DFC £9,000.

The transfer of £1,081,000 from General Annual Grant restricted funds to the restricted fixed asset fund has been made in order to cover the purchase of capital items for which no specific capital grant funding was received.

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

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

17 Funds

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

	Balance at 1 September				Gains, losses and transfers £'000	Balance at 31 August 2024 £'000
	2023 £'000	Income £'000	Expenditure £'000			
Restricted general funds						
General Annual Grant (GAG)	2,861	2,111	(2,574)	(818)		1,580
UIFSM	-	56	(56)	-		-
Pupil premium	-	251	(251)	-		-
Other DfE/ESFA grants	-	168	(168)	-		-
Other government grants	-	206	(206)	-		-
Pension reserve	-	-	94	(94)		-
	<u>2,861</u>	<u>2,792</u>	<u>(3,161)</u>	<u>(912)</u>		<u>1,580</u>
Restricted fixed asset funds						
Inherited on conversion	1,691	-	(14)	818		2,495
DfE group capital grants	864	12	(35)	-		841
Capital expenditure from GAG	981	-	(17)	-		964
	<u>3,536</u>	<u>12</u>	<u>(66)</u>	<u>818</u>		<u>4,300</u>
Total restricted funds	<u>6,397</u>	<u>2,804</u>	<u>(3,227)</u>	<u>(94)</u>		<u>5,880</u>
Unrestricted funds						
General funds	<u>1,037</u>	<u>73</u>	<u>(27)</u>	<u>-</u>		<u>1,083</u>
Total funds	<u>7,434</u>	<u>2,877</u>	<u>(3,254)</u>	<u>(94)</u>		<u>6,963</u>

18 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted funds:		Total Funds £'000
		General £'000	Fixed asset £'000	
Fund balances at 31 August 2025 are represented by:				
Tangible fixed assets	-	-	5,332	5,332
Current assets	1,098	195	9	1,302
Current liabilities	-	(67)	-	(67)
Non-current liabilities	-	(4)	-	(4)
Total net assets	<u>1,098</u>	<u>124</u>	<u>5,341</u>	<u>6,563</u>

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

18 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted funds:		Total Funds £'000
		General £'000	Fixed asset £'000	
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	-	-	4,288	4,288
Current assets	1,083	1,658	12	2,753
Current liabilities	-	(73)	-	(73)
Non-current liabilities	-	(5)	-	(5)
Total net assets	1,083	1,580	4,300	6,963

19 Pension and similar obligations

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

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

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

Teachers' Pension Scheme

Introduction

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

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

Valuation of the Teachers' Pension Scheme

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

19 Pension and similar obligations

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

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

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

The employer's pension costs paid to the TPS in the period amounted to £331,000 (2024: £232,000).

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

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

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contributions are as noted below. The agreed contribution rates for future years are 25.5% for employers and 5.5 - 12.5% for employees.

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

Total contributions made	2025 £'000	2024 £'000
Employer's contributions	213	201
Employees' contributions	51	47
Total contributions	264	248

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

19 Pension and similar obligations

Principal actuarial assumptions	2025	2024
	%	%
Rate of increase in salaries	3.50	3.45
Rate of increase for pensions in payment/inflation	2.70	2.65
Discount rate for scheme liabilities	6.10	5.00
	—	—

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

	2025	2024
	Years	Years
Retiring today		
- Males	20.3	20.0
- Females	22.6	22.6
Retiring in 20 years		
- Males	20.5	20.3
- Females	23.4	23.4
	—	—

Sensitivity analysis

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

	Approximate increase to liabilities (%)	Approximate monetary amount (£'000)
0.1% decrease in Real Discount Rate	2%	33
1 year increase in member life expectancy	4%	58
0.1% increase in the Salary Increase Rate	0%	1
0.1% increase in the Pension Increase Rate (CPI)	2%	33

The academy trust's share of the assets in the scheme	2025	2024
	Fair value £'000	Fair value £'000
Equities	1,591	1,410
Bonds	417	307
Property	221	163
Other assets	221	163
—	—	—
Total market value of assets	2,450	2,043
Restriction on scheme assets	(1,006)	(449)
—	—	—
Net assets recognised	1,444	1,594
—	—	—

The actual return on scheme assets was £163,000 (2024: £165,000).

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

19 Pension and similar obligations

Amount recognised in the statement of financial activities	2025 £'000	2024 £'000
Current service cost	131	124
Interest income	(108)	(92)
Interest cost	84	75
Total amount recognised	107	107
 Changes in the present value of defined benefit obligations	 2025 £'000	 2024 £'000
At 1 September 2024	1,594	1,377
Current service cost	131	124
Interest cost	84	75
Employee contributions	51	47
Actuarial (gain)/loss	(396)	2
Benefits paid	(20)	(31)
At 31 August 2025	1,444	1,594
 Changes in the fair value of the academy trust's share of scheme assets	 2025 £'000	 2024 £'000
At 1 September 2024	2,043	1,661
Interest income	108	92
Actuarial gain	55	73
Employer contributions	213	201
Employee contributions	51	47
Benefits paid	(20)	(31)
At 31 August 2025	2,450	2,043
Restriction on scheme assets	(1,006)	(449)
Net assets recognised	1,444	1,594

Restriction of pension scheme assets

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

20 Reconciliation of net expenditure to net cash flow from operating activities

	Notes	2025 £'000	2024 £'000
Net expenditure for the reporting period (as per the statement of financial activities)		(294)	(377)
Adjusted for:			
Capital grants from DfE and other capital income		(20)	(12)
Investment income receivable	6	(29)	(39)
Defined benefit pension costs less contributions payable	19	(82)	(77)
Defined benefit pension scheme finance income	19	(24)	(17)
Depreciation of tangible fixed assets		60	66
Decrease in debtors		43	4
(Decrease) in creditors		(6)	(94)
Net cash used in operating activities		(352)	(546)

21 Analysis of changes in net funds

	1 September 2024 £'000	Cash flows £'000	31 August 2025 £'000
Cash	2,630	(1,408)	1,222
Loans falling due within one year	(1)	-	(1)
Loans falling due after more than one year	(5)	1	(4)
	<hr/>	<hr/>	<hr/>
	2,624	(1,407)	1,217
	<hr/>	<hr/>	<hr/>

22 Long-term commitments

Operating leases

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

	2025 £'000	2024 £'000
Amounts due within one year	14	11
Amounts due in two and five years	25	27
	<hr/>	<hr/>
	39	38
	<hr/>	<hr/>

23 Related party transactions

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

Ashton West End Primary Academy

Notes to the financial statements (continued)

For the year ended 31 August 2025

24 Members' liability

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