

Company registration number 08307881 (England and Wales)

**Our Lady Help Of Christians Catholic Academy Trust**  
**(A company limited by guarantee)**

**Annual report and financial statements**

**For the year ended 31 August 2025**

# Our Lady Help Of Christians Catholic Academy Trust

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# Our Lady Help Of Christians Catholic Academy Trust

## Reference and administrative details

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### Members

Bishop M Davies  
Very Reverend Canon D Roberts  
Very Reverend Canon P Moor (resigned 13/12/2024)  
Canon J Brandon (appointed 13/12/2024)  
Mr R Woods  
Mrs C Lawrence

### Trustees

Mr J Kalnins (Chair of Trustees)  
Mrs R Stuart-Buttle (Vice Chair)  
Mrs N Hutchings (resigned 12/02/2025)  
Mr P Collins  
Mrs R Price  
Mrs J Hardy  
Mr P Fagan  
Mr J O'Toole (appointed 18/11/2025)

### Senior management team

- Mr T Beesley	Principal of All Hallows Catholic College
- Mrs T M Cooke	Head of St Alban's Catholic Primary School
- Mrs N Armstrong-Boyle	Head of St Paul's Catholic Primary School
- Mrs N Leigh	Head of Christ The King Primary School
- Mrs C Vile	Head of Ellesmere Port Catholic High School
- Mrs M Gurn	Executive Head at Saint Marys and St Joseph's Catholic Primary
- Mr P Higgins	Head of School Shrewsbury Cathedral School
- Mrs M Price	Head of School St Patrick's Catholic Primary
- Mr G Hawes	Executive Head SCPS/St Patrick's
- Mrs L Evans (appointed 01/11/2024)	Head of St Lukes Catholic Primary
- Mrs S Staniforth (appointed 01/12/2024)	Head of SS Peter and Pauls Catholic Primary
- Mrs H McGuire (appointed 01/04/2025)	Head of St Benedicts Catholic Primary
- Mrs J McKinley (appointed 01/06/2025)	Head of St Marys Catholic Primary
- Mrs M Price (secondment from 01/06/2025)	Head of Our Lady and St Oswalds Catholic Primary
- Mrs C Derwas (appointed 01/06/2025)	Head of St Johns Catholic Primary
- Mrs E Foulkes	Chief Financial Officer
- Mr M Mountcastle	CEO & Accounting Officer

### Company secretary

Mrs B Sidebotham

### Company registration number

08307881 (England and Wales)

### Principal and registered office

Brooklands Avenue, Macclesfield, Cheshire, SK11 8LB

# Our Lady Help Of Christians Catholic Academy Trust

## Reference and administrative details

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### Academies operated

St Joseph's Catholic Primary School  
Shrewsbury Cathedral Catholic Primary School  
St Patrick's Catholic Primary School  
All Hallows Catholic College  
St Alban's Catholic Primary School  
Saint Mary's Catholic Primary School  
St Paul's Catholic Primary School  
Christ the King Catholic and Church of England  
Primary School  
Ellesmere Port Catholic High School  
St Peter and St Paul Catholic Primary School  
St Luke's Catholic Primary School  
St. Benedict's Catholic Primary School  
St. Mary's Catholic Primary School  
St John's Catholic Primary School  
Our Lady and St Oswald's Catholic Primary School

### Location

Winsford  
Shrewsbury  
Telford  
Macclesfield  
Macclesfield  
Congleton  
Stockport  
Macclesfield  
Ellesmere Port  
Telford  
Telford  
Wilmslow  
Middlewich  
Bridgnorth  
Oswestry

### Headteacher

Mrs Martine Gum  
Mr Graeme Hawes  
Mr Graeme Hawes  
Mr T Beesley  
Mrs T M Cooke  
Mrs M Gum  
Mrs N Armstrong-Boyle  
Mrs N Leigh  
Mrs C Vile  
Mrs S Staniforth  
Mrs L Evans  
Mrs H McGuire  
Mrs J McKinley  
Mrs C Derwas  
Mrs M Price

### Independent auditor

DJH Audit Limited, Bridge House, Ashley Road, Hale,  
Altrincham, WA14 2UT

### Bankers

Lloyds Bank Plc, 60/62 Merseyway Shopping Centre,  
Great Underbank, Stockport, SK1 1PL

### Solicitors

Thompsons Solicitors, Grove House, 55 Lowlands Road,  
Harrow, Middlesex, HA1 3AP

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report

### For the year ended 31 August 2025

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Our Lady Help of Christians Catholic Academy Trust (the academy – OLHoCC) the year ended 31 August 2025. The Trustees confirm that the Annual Report and Financial Statements of the academy comply with the current statutory requirements, the requirements of the academy's governing document and the provisions of the Statement of Recommended Practice (SORP) Charities SORP FRS102. The annual report serves the purpose of both a trustees' report and a directors' report under company law.

The trust operates two secondary and thirteen primary academies in Cheshire East, Cheshire West & Chester, Telford & Wrekin and Shrewsbury. Since September 2024, six primary schools joined the Trust; St Lukes and SS Peter & Pauls in Telford joined the Trust on 1st November 2024, St Benedicts in Handforth joined on 1st April 2025 and St Marys, Middlewich, Our Lady & St Oswalds and St Johns, Bridgenorth joined on 1st June 2025. Its academies have a pupil capacity of 5,178 including sixth form and a current roll of 4,642.

#### Mission Statement

**To provide an inspirational, outstanding Catholic education for all the children and young people in our schools. Our ethos is driven by Gospel values, which are lived each day, as we strive for excellence in all areas of our work and cherish every person in our care.**

We are committed to the principle of working together for the Common Good for the future of our Catholic Schools. We provide an education for the whole person where our children are nurtured in character, wisdom and values, so that they 'can aspire not to have more but to be more' and so make a positive difference in their communities and in God's world.

#### Vision

We have a vision for Catholic education that goes beyond our individual schools and changes our perceptions from 'my' school, to 'our' schools. The Trust allows us to strengthen the work we all do together in providing a world class Catholic education for all the families within our localities and parishes. We work together to provide the best for our young people in all our schools throughout their education. The bonds formed between our schools enable a seamless faith learning journey of excellence in Christian education from the early years, through the key stages right the way through to the age of 18. The challenge for us all is how we can share our gifts and talents to ensure that education for all our children is outstandingly holistic as we seek to nurture and challenge our young people to become the best persons that God has created them to be. Part of our vision includes welcoming diocesan schools that are on their own improvement journey into our Trust. We are an integral part of the academy growth strategy of the Diocese of Shrewsbury and as such we are growing rapidly. We welcomed six more schools into the Trust this year and will continue to grow at a rate of three to four schools per year from this point.

#### 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 schools within the Trust are as follows:

All Hallows Catholic College, Macclesfield, Ellesmere Port Catholic High School, Ellesmere Port, St Alban's Catholic Primary School, Macclesfield, St Joseph's Catholic Primary School, Saint Mary's Catholic Primary School, Congleton, St Paul's Catholic Primary School, Poynton, St Patrick's Catholic Primary School, Shrewsbury Cathedral Catholic Primary School and Christ the King Catholic and Church of England Primary School, St Luke's Catholic Primary School, Telford, SS Peter & Paul's Catholic Primary School, Telford, St Benedicts Catholic Primary School, Handforth, St Mary's Catholic Primary School, Middlewich, Our Lady & St Oswald's Catholic Primary, Oswestry and St John's Catholic Primary, Bridgenorth.

The trustees of Our Lady Help of Christians Catholic Academy Trust 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.

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# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### 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 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.

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

All members of the Academy Trust are appointed and/or elected in accordance with the Articles of Association of Our Lady Help of Christians Catholic Academy Trust. In summary:

- Up to 1 Director appointed by the Members save that no more than one third of the total number of individuals appointed as Directors shall be employees of the Academy Trust.
- Foundation Directors, are appointed by the Diocesan Bishop provided that the number of Foundation Directors and Academy Directors together shall always be 2 more than the total number of other Directors (including co-opted directors).
- The Chief Executive Officer for as long as he or she remains in office.
- 3 co-opted Directors provided that if any such Directors are appointed the number of Foundation Directors permitted shall increase proportionately to ensure that a majority of Directors are Foundation Directors.
- The Secretary of State may appoint Additional Directors as they thinks fit.
- The term of office for all Directors, with the exception of the Chief Executive Officer, is 4 years. Any Director may be re-appointed or re-elected. During the year under review the Multi Academy Trust held 6 meetings (6 full board meetings with finance and standards meetings incorporated into three Board meetings each and the LGBs had a total of 39 meetings.

#### Policies and procedures adopted for the induction and training of trustees

Training is provided for new governors according to their existing skills and experience and tailored specifically to the individual. Where necessary training is provided on charity, educational, legal and financial matters. The Chair of Governors and Senior Leadership Team will undertake training and induction of new governors and access specialist and/or independent trainers where deemed necessary. Governors are provided with copies, or electronic access to, policies, procedures, minutes, accounts, budgets, plans and other documents considered relevant for them to undertake their role effectively. In the year under review the CEO met twice with all chairs and vice chairs of the LGBs to disseminate central training and updates.

The academies within the Trust draw on the services of the Diocese and One Education for governance support. One Education also provide a clerk to the Governors with knowledge and experience to guide and assist Governors to meet their statutory obligations. In addition, this service consists of a range of tools (training courses, governor bulletins, discussion forums and governor briefings) for both newly appointed and longer serving Governors.

#### Organisational structure

The Trust has the following organisational structure:

- Level 1: Board of the Multi Academy Trust (Directors)
- Level 2: CEO
- Level 3: Local Governing Bodies (LGBs)
- Level 4: Principal/Head

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

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The Charitable Company's Memorandum and Articles of Association (in conjunction with The Schemes of Delegation) are the primary governing documents of the Multi-Academy Trust.

The Board of Directors are responsible for and oversee the management and administration of the Company and Academies run by the Company. The Board of Directors is the ultimate decision-making authority and has overall responsibility for setting strategy and setting the Company's policy.

In order to discharge its responsibilities and to ensure the good governance of each Academy within the Trust, the Board of Directors currently delegates functions, other than those defined as 'reserved functions', to each Local Governing Body (LGB). The LGBs have devolved responsibility for the day to day management of the Academies to the Principal, in the case of AHCC or the Heads of the other schools, supported by their Senior Leadership Teams (SLT).

The Principal / the Heads have a key leadership role overseeing educational, pastoral and administrative functions in consultation with senior staff. The day to day administration is undertaken within the policies and procedures laid down by the LGBs and the SLTs report back to the LGBs on performance. The Heads and SLTs are also responsible for the authorisation of spending within agreed budgets with some spending control being devolved to Faculty and Departmental Leaders or other key personnel. In turn, the LGBs reports to the Academy Trust on the exercise of its responsibilities.

The Chief Executive Officer is the Accounting Officer. The principal activity of the Academy Trust is the provision of education.

The Local Governing Bodies are collectively responsible for the overall direction of the individual Academies and their strategic management. This involves determining the guiding principles within which the Academy operates, setting general policy, adopting a College / School Improvement Plan and Budget, monitoring the Academy activities and making major decisions about capital expenditure and senior staff appointments. The Local Governing Body is also responsible for ensuring that the Academy meets all its statutory obligations and through the CEO, CFO, Principals / Heads and Business Managers that it complies with financial regulations.

The Governing Body recognises that it would be impractical to undertake all day-to-day activities itself in discharging its responsibilities and that it is necessary to delegate some of its functions through committees and to the CEO, CFO, Principal / Heads and the Senior Management of each Academy.

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

The Board has approved a Pay Policy which gives each LGB discretion to determine the remuneration levels for senior posts in its school. This reflects the individual circumstances and challenges facing each school. All teaching posts are graded and paid in accordance with the national School Teachers' Pay and Conditions Document. Support staff are subject to a pay-scale approved by the Finance and Resources Committee which is uniform across the Trust. Except where the Trustee is an employee of the Trust, Trustees receive no remuneration for their role.

#### Trade Union Facilities Time

There are no employees who were union officials during the relevant period.

#### Equal opportunities policy

Equal Opportunities Trustees recognise that equal opportunities should be an integral part of good practice in the workplace. The Trust aims to establish equal opportunity in all areas of its activities including maintaining a working environment in which the contribution and needs of all people are fully valued. This includes there are appropriate adjustments for people with a physical disability.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

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#### Related parties and other connected charities and organisations

The first relationship of Our Lady Help of Christians Catholic Academy Trust is with the Catholic Diocese of Shrewsbury. The Trust includes schools that are part of the All Hallows Learning Community. Currently there are five AHLC schools which have converted to academies within Our Lady Help of Christians Catholic Academy Trust: All Hallows Catholic College, St Alban's (Macclesfield), Saint Mary's (Congleton), St Paul's (Poynton) and Christ the King (Macclesfield). Responsibility for the strategic direction of the AHLC lies with the AHLC Forum which includes Heads and Chairs of Governors from each of the schools. The AHLC Headteachers' group meets on a regular basis to draw together and monitor the learning community development plan.

All Hallows Catholic College is a member of Teach Cheshire in conjunction with Fallibroome Academy and Poynton High School offering initial teacher training.

All Hallows Catholic College is a strategic partner in one of the recently designated teaching school hubs, St Joseph's Stoke-on-Trent and has been working with them since January 2022 to deliver the NPQ qualifications.

All Hallows Catholic College continues to provide placements for Initial Teacher Training with the University of Manchester, Manchester Metropolitan University and Chester University.

St Alban's has Leading Partnership status with Manchester Metropolitan University.

St Paul's is a partner with Manchester Metropolitan University for Initial Teacher Training and works in partnership with the PDA (Poynton, Disley, Adlington) partnership of schools. Christ the King is a partner with Manchester Metropolitan University for Initial Teacher Training. Ellesmere Port continues to provide placements for Initial Teacher Training with the University of Manchester, Manchester Metropolitan University and Chester university.

Ellesmere Port Catholic High School is part of The Ellesmere Port Pledge and works with all of five of the mainstream high schools and their sixth forms, and Cheshire College South and West. They also offer support to the three special provision schools. The Ellesmere Port Pledge incorporates a range of employers big and small to provide the best recruitment opportunities to Employers and the best career education to young people. In addition the work with Higher Horizons which is part of the Uni Connect Programme, funded by the Government to deliver free and impartial higher education outreach to schools and colleges across Staffordshire, Shropshire, and Cheshire. They are also a partner of Coventry University providing teaching apprenticeships.

Shrewsbury Cathedral Catholic Primary School and Nursery is a partner with Chester University for Initial Teacher Training and works in partnership with the Shrewsbury partnership of primary schools.

St Patrick's Catholic Primary School is a partner with Chester University for Initial Teacher Training and works in partnership with the local Telford primary partnership of schools.

Saint Mary's is a partner with Staffordshire University for Initial Teacher Training and works in partnership with the Congleton Education Community partnership of schools.

St Luke's Catholic Primary is in partnership with the Severn Teaching Alliance teacher training programme.

SS Peter & Paul's Catholic Primary School partners with the STSA (Severn Training and School Alliance) and University of Chester for teacher training.

St Mary's Catholic Primary School Middlewich is in partnership with the Catholic Headteachers Cluster which includes St Vincent's in Knutsford, St Joseph's in Winsford, St Luke's in Warrington, St Bedes and St Wilfrid's in Hartford. They also benefit from a non-Catholic Headteachers Cluster encompassing Cledford Primary in Middlewich, Middlewich Primary School, Byley Primary school, Wimboldsley Primary, Warmington Primary and Middlewich High School. They also have a partnership with Liverpool Hope University for trainee teachers.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

Our Lady & St Oswald's has the following local partnerships; Local Schools EIP – collaborative working and leadership development, The Marches School – teacher training placements, work experience, sports and drama/language days (Year 5), Christmas Carol event at St Oswald's Church, and transition/taster sessions for vulnerable and SEND Year 6 pupils. Oswestry School – sports festivals, swimming, STEM and author events Moreton Hall – choir and STEM enrichment days North Shropshire College / Shrewsbury College / Glyndŵr University – hosting Early Years and Childcare T Level students.

St John's Catholic Primary School is in partnership with Chester University and Worcester University.

#### Objectives and activities

##### Objects and aims

The principal object and activity of the Charitable Company is the operation of diocesan schools to advance, for the public benefit, Christian education for students within the Catholic tradition. This includes students of all abilities between the ages of 4 -19 with an emphasis on the Christian formation and education of the whole child.

##### Objectives, strategies and activities

All Hallows became an Academy within a Multi-academy trust framework (Holy Family of Nazareth Catholic Academy Trust) in order to strengthen the work they do in providing a world class Catholic education for all the families within our localities and parishes and to respond to the DfE invitation to support other schools in academy conversion. The Trust was renamed to Our Lady Help of Christians Catholic Academy Trust on 1 April 2023, to reflect the growth plan of the Diocese of Shrewsbury. The Multi-academy trust currently has fifteen member schools. Part of the Trust's vision includes welcoming diocesan schools that are on their own improvement journey into our Trust and those highlighted by the Bishop to join the Trust over the next few years.

##### Public benefit

The Governors have confirmed their compliance with their duty to have regard to the guidance on public benefit issued by the Charity Commission and recognise the seven principles of public life extend to them.

## Strategic report

#### Achievements and performance

The Our Lady Help of Christians Catholic Academy Trust, in its eleventh academic year of operation, has fifteen schools: All Hallows Catholic College, which became an academy on 1 January 2013. Three primary schools (St Alban's Catholic Primary School, Saint Mary's Catholic Primary School and St Paul's Catholic Primary School), all of which converted to academy status in 2014/15. Christ the King primary school joined the Trust on 1 April 2022, Ellesmere Port joined the Trust on 1 April 2023 followed by St Joseph's Primary School in December 2023 and Cathedral School Shrewsbury and St Patrick's Telford in February 2024, St Luke's and SS Peter & Paul's, Telford in November 2024, St Benedicts in April 2025 and St Mary's, Our Lady & St Oswald's and St John's in June 2025. St Peter & Paul are 'outstanding,' All Hallows, St Paul's, Shrewsbury Cathedral, St Patrick's, St Joseph's, St Luke's, St Benedict's, Christ the King, Our Lady & St Oswald's and St Mary's are all graded as 'good.' EPCHS, Saint Mary's, St John's and St Alban's 'Requires Improvement'.

#### School Data 2025

##### Secondary Schools

##### All Hallows Catholic College

Data Collection	English		Maths		Basics		Science	Headline	
	9-5	9-4	9-5	9-4	9-5	9-4	9-5	A8	P8*
2024 Y11 Exam	70%	80%	53%	73%	49%	71%	45%	48.4	0.00
2025 Y11 Exam	73%	86%	57%	73%	52%	70%	45%	49.2	

\* P8 Calculations for 2025 and 2026 are estimated where schools have shared starting points.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

- English 9-5: 73% (2024: 70%; National 60%)
- Maths 9-5: 57% (2024: 53%; National 52%)
- Basics: 52% (2024: 49%; National 46%)
- Science: 45% (2024: 45%; National 47%)
- A8: 49.2 (2024: 48.4; National 45.9)

#### Pupil Premium - 2025 Y11 Exam

Data Collection	English		Maths		Basics		Science	Headline	
	9-5	9-4	9-5	9-4	9-5	9-4	9-5	A8	P8*
2025 Y11 Exam	73%	86%	57%	73%	52%	70%	45%	49.23	
Non-PP	78%	90%	63%	79%	59%	76%	48%	51.98	
PP	53%	69%	28%	42%	22%	42%	27%	35.94	

\* P8 Calculations for 2025 and 2026 are estimated where schools have shared starting points

#### A Level

DC	No.	Prior	Entries A Level	PPE	Grade	In Best3	Best3	In AAB	AAB
2024 Exams	79	6.03	2.27	34.75	C+	40	38.00	40	20.0%
2025 Exams	91	5.82	2.32	37.16	B-	50	40.07	50	22.0%

#### A Level Disadvantaged

KS4 PP	DC	No.	Prior	Entries A Level	PPE	Grade	In Best3	Best3	In AAB	AAB
Non-KS4 PP	2024 Exams	74	6.05	2.24	34.76	C+	36	38.33	36	19.4%
Non-KS4 PP	2025 Exams	84	5.84	2.30	36.94	B-	46	39.57	46	21.7%
KS4 PP	2024 Exams	5	5.69	2.60	34.62	C+	4	35.00	4	25.0%
KS4 PP	2025 Exams	7	5.65	2.57	39.44	B	4	45.83	4	25.0%

#### Applied General

School	DC	No.	Prior	Entries Applied	PPE	Grade
All Hallows	2024 Exams	48	5.84	1.47	33.15	Dist-
All Hallows	2025 Exams	43	5.13	1.51	34.34	Dist

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

#### Applied General – Disadvantaged

	DC	No.	Prior	Entries Applied	PPE	Grade
Non-KS4 PP	2024 Exams	45	5.91	1.47	33.26	Dist-
Non-KS4 PP	2025 Exams	40	5.14	1.50	34.52	Dist
KS4 PP	2024 Exams	3	4.53	1.50	31.56	Dist-
KS4 PP	2025 Exams	3	4.95	1.67	32.20	Dist-

#### Ellesmere Port

	English		Maths		Basics		Science	Headline	
Data Collection	9-5	9-4	9-5	9-4	9-5	9-4	9-5	A8	P8*
2024_Y11_Exam	43%	68%	39%	62%	28%	55%	25%	40.5	-0.48
2025_Y11_Exam	40%	58%	26%	53%	20%	47%	24%	36.5	

\* P8 Calculations for 2025 and 2026 are estimated where schools have shared starting points

- 40% of pupils passed English compared to 43% in 2024. Nationally, 60% of pupils pass English.
- Only 26% of pupils passed maths which remains extremely low (39% in 2024) compared to 52% nationally.
- Only 24% of pupils passed science which has fallen from 25% in 2024. Nationally, 47% of pupils pass science.
- The Attainment 8 score for 2025 is 36.5. The national standard is 45.9.

#### Pupil Premium - 2025 Y11 exam

	English		Maths		Basics		Science	Headline	
Data Collection	9-5	9-4	9-5	9-4	9-5	9-4	9-5	A8	P8*
2025 Y11 Exam	40%	58%	26%	53%	20%	47%	24%	36.49	
Non-PP	45%	63%	28%	57%	23%	53%	27%	38.62	
PP	31%	50%	21%	45%	16%	35%	19%	32.72	

\* P8 Calculations for 2025 and 2026 are estimated where schools have shared starting points

#### A level

DC	No.	Prior	Entries A Level	PPE	Grade	In Best3	Best3	In AAB	AAB
2024 Exams	38	5.50	2.76	31.24	C	29	31.95	29	3.4%
2025 Exams	44	5.12	2.56	31.24	C	28	32.98	28	10.7%

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

For the year ended 31 August 2025

### A Level – Disadvantaged

KS4 PP	DC	No.	Prior	Entries A Level	PPE	Grade	In Best3	Best3	In AAB	AAB
Non-KS4 PP	2025 Exams	44	5.12	2.56	31.24	C	28	32.98	28	10.7%
Non-KS4 PP	2024 Exams	31	5.46	2.84	31.14	C	26	32.05	26	3.8%
KS4 PP	2024 Exams	7	5.69	2.43	31.76	C+	3	31.11	3	0.0%

### Applied General

School	DC	No.	Prior	Entries Applied	PPE	Grade
Ellesmere Port	2024 Exams	8	5.40	0.88	31.43	Dist-
Ellesmere Port	2025 Exams	16	4.44	1.19	24.00	Merit

### Applied General Disadvantaged

School	DC	No.	Prior	Entries Applied	PPE	Grade
KS4 PP	2025 Exams	16	4.44	1.19	24.00	Merit
Non-KS4 PP	2024 Exams	4	5.56	0.88	34.29	Dist
KS4 PP	2024 Exams	4	5.25	0.88	28.57	Merit+

### Primary Schools

	Christ the King			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	80%	12/15	0	0

	St Lukes			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	69%	18/26	0	0/26

	St Mary's Middlewich			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	68%	21/31	10%	3

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

For the year ended 31 August 2025

	<b>St Paul's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	70.5%	12/17	0	0

	<b>St Peter &amp; St Paul</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	66.66%	18/27	7.4%	2/7

	<b>Shrewsbury Cathedral</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	53%	16/30	7%	2/30

	<b>St Patrick's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	66%	21/32	7%	2/32

	<b>Our Lady &amp; St Oswald's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	54%	7/13	0	0

	<b>Saint Mary's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	53%	16/30	0	0

	<b>St Alban's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	48%	26/54	0%	0/54

	<b>St Benedict's</b>			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	50%	14/28	0	0

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

For the year ended 31 August 2025

	St John's			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	53%	16/30	0	0

	St Joseph's			
	Expected		Greater Depth	
	%	Number	%	Number
KS2 RWM Combined	50%	23	2.1%	1

### Key financial performance indicators

Staff Costs as a percentage of total DfE income:

	2025		2024	
	Budget	Actual	Budget	Actual
Teaching	54%	55%	46%	46%
Educational Support	18%	18%	9%	8%
Other Support	17%	15%	13%	13%

### 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

During the year ended 31 August 2025, total expenditure of £31,416,000 (2024: £25,571,000) was covered by recurrent grant funding from the DfE and LA together with other incoming resources. The excess of income over expenditure for the year totalled £1,956,000 (2024: £585,000).

The Academies' core funding has been in the form of General Annual Grant (GAG) from the DfE. This includes the mainstreamed grants. Income relating to High Needs funding has been received from the Local Authority.

All the grants receivable from the DfE and the LA during the year to 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities (SOFA).

At 31 August 2025 the net book value of fixed assets was £1,753,000 and movements in tangible fixed assets are shown in note 13 to the financial statements. The assets were used exclusively for providing education and the associated support services to the students of the Academies within the Trust.

Following the discovery of RAAC at Ellesmere Port in August 2023, the school has been continuously supported by the DfE to provide temporary classroom solutions and targeted tuition funding for students in exam years who have been affected by the disruption.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

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The academy trust shows the deficit in relation to its staff in the Local Government Pension Scheme (LGPS) in its balance sheet. This deficit totalled £226,000 at 31 August 2025 (2024: £1,156,000).

The pension values as at 31 August 2025 have been determined by the actuary which is showing the following pension assets and liabilities within the academy trust as at the balance sheet date:

All Hallows Catholic College – pension asset of £807,000  
St Alban's Catholic Primary School – pension asset of £4,000  
Saint Mary's Catholic Primary School – pension asset of £151,000  
St Paul's Catholic Primary School – pension asset of £84,000  
Christ The King Catholic and Church of England Primary School – pension asset of £290,000  
Ellesmere Port Catholic High School – pension asset of £82,000  
St Joseph's Catholic Primary School – pension liability of £34,000  
Shrewsbury Cathedral Catholic Primary School and Nursery – pension asset of £194,000  
St Patrick's Catholic Primary School – pension asset of £235,000  
St Peter and St Paul Catholic Primary School – pension asset of £134,000  
St Luke's Catholic Primary School – pension asset of £182,000  
St. Benedict's Catholic Primary School – pension liability of £104,000  
St. Mary's Catholic Primary School – pension liability of £88,000  
St John's Catholic Primary School – pension asset of £182,000  
Our Lady and St Oswald's Catholic Primary School – pension asset of £143,000

In accordance with applicable accounting standards, the asset values in All Hallows Catholic College, St Alban's Catholic Primary School, Saint Mary's Catholic Primary School, St Paul's Catholic Primary School, Christ The King Catholic and Church of England Primary School, Ellesmere Port Catholic High School, Shrewsbury Cathedral Catholic Primary School and Nursery, St Patrick's Catholic Primary School, St Peter and St Paul Catholic Primary School, St Luke's Catholic Primary School, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School have been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

The academy trust held fund balances at 31 August 2025 of surplus comprising £2,929,000 restricted fixed asset funds, £1,493,000 of restricted funds (excluding £226,000 pension reserve deficit) and £2,876,000 of unrestricted funds.

All Hallows was awarded £20,000 through UCL for The Mandarin Excellence Programme.

#### Reserves policy

The Trust's policy is to maintain a prudent level of resources designed to meet the long-term plan and any unforeseen contingencies. The Governors consider the reserves policy annually. This review will consider the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves and future threats to revenue. The Board have decided to take a cautious and low risk approach in its forecasting of income and expenditure.

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 £226,000) as at 31 August 2025 is £4,369,000. 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.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

For the year ended 31 August 2025

Academy	Pension Reserve	Fixed asset Fund	Fund Balances	Total
All Hallows Catholic College		833,000	2,436,000	3,269,000
Ellesmere Port Catholic High		189,000	47,000	236,000
St Alban's Catholic Primary		350,000	567,000	917,000
Saint Mary's Catholic Primary		151,000	429,000	580,000
St Paul's Catholic Primary		108,000	186,000	294,000
Christ the King Catholic and		44,000	186,000	230,000
St Josephs Catholic Primary	(34,000)	54,000	340,000	360,000
Shrewsbury Cathedral School		68,000	214,000	282,000
St Patricks Catholic Primary		28,000	118,000	146,000
St Peter and St Paul Catholic		34,000	92,000	126,000
St Luke's Catholic Primary		19,000	238,000	257,000
St. Benedict's Catholic Primary	(104,000)	9,000	144,000	49,000
St. Mary's Catholic Primary	(88,000)	13,000	25,000	(50,000)
St John's Catholic Primary		22,000	84,000	106,000
Our Lady and St Oswald's		23,000	124,000	147,000
OLHOC (pension reserve)	-	984,000	(861,000)	123,000
Trust Total	<b>(226,000)</b>	<b>2,929,000</b>	<b>4,369,000</b>	<b>7,072,000</b>

### Investment policy

There are no investments held beyond cash deposits retained with the major UK clearing banks. Speculative investments are not permitted.

### Principal risks and uncertainties

The Trust has established a Risk Register to ensure it identifies and manages risks appropriately. LGBs and individual school's senior management team are responsible for identifying and mitigating, as far as possible, the day-to-day operational risks encountered by each school. The Board wishes to maintain a fairly low risk appetite and uses the Risk Register to evaluate and monitor the probability and impact of each risk. The Risk Register is reviewed by the Headteachers regularly and reported on at the Board meetings. The principal risks and uncertainties facing the Trust are: (a) pupil numbers; (b) reductions in grant income from principal funders (DfE, LA); (c) increasing cost pressures; (d) recruitment and retention of suitably qualified staff; (e) sickness and absence of key personnel and (f) not maintaining high academic standards (g) recruitment of senior leaders in schools (h) responsibility to ensure that the trust's estate is safe, well maintained and complies with relevant regulations.

An annual health and safety audit is carried out and follow up recommendations and requirements are addressed. A compliance checklist is held for estates to ensure that all regulatory requirements are adhered to. In 2024 the RPA carried out a full health & safety audit across all schools within the trust.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

### For the year ended 31 August 2025

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To mitigate these key risks, the Board receives monthly Management Accounts for the Trust and must approve any changes to the established staffing structure.

#### **Fundraising**

The emphasis that the Trust and the individual schools place on education in values and through social enterprise has resulted in some notable achievements. These include the following donations to the schools:

#### **All Hallows Catholic College**

£6600 donated from the Co op for the farm.

#### **Ellesmere Port Catholic High School**

£2500 from Stanlaw Abbey Development Trust towards the art exhibition

#### **Saint Mary's Catholic Primary**

£3000 donation from the PTA for the Orchard.

#### **St Paul's Catholic Primary**

£2000 donation from the PTA for Renaissance literary package and £1120 for ipads.

#### **St Alban's Catholic Primary School**

£2400 donated from the PTA for ipads

#### **Christ the King Primary School**

£900 donations from Greggs for breakfast club food and equipment. £1150 EON Energy Solutions £200 from St Peters for bibles.

#### **St Patrick's Primary School**

£4600 from the PTA towards the playground and £375 for the Year 6 workshop

#### **SS Peter & Paul's Catholic Primary School**

£3500 from the PTA for ipads

#### **St Josephs, Catholic Primary School**

£2400 from the PTA towards Willow Brook reindeers, dictionaries and soft play. £160 from the PTA for a parking banner and £2000 Darnhall grant for pupil premium trip to Greenwood Forest Park.

#### **Plans for future periods**

Plans for future periods The Trust has developed a strategic plan which reflects the Board's aims and the activities that flow from them to ensure that excellent standards are maintained, and attainment continues to rise across the Trust. The key strategic aims are as follows:

#### Strategic Aim 1: Catholic Ethos

To further strengthen our schools as beacons of faith that engage with other Our Lady Help of Christians Catholic Academy Trust schools, their local parishes and the wider Catholic communion disseminating Christ's teachings.

- a. Further strengthen the Catholic distinctiveness of our schools and continue to promote and develop our Catholic ethos.
- b. Ensure all staff, children and young people have opportunities to grow in their faith.
- c. Provide training opportunities for staff that supports the Catholic life of our schools.
- d. Ensure all schools within the Trust are fully prepared for their Denominational Inspection.
- e. Enhance the image and work of the Trust through communication, media and marketing.

# Our Lady Help Of Christians Catholic Academy Trust

## Trustees' report (continued)

For the year ended 31 August 2025

### Strategic Aim 2: Quality of Education

To ensure our schools are centres of excellence in teaching and learning where every child and young person makes outstanding progress and is ready for the next stage in their education and lives.

- a. To improve standards in Reading, Writing and Mathematics so that year-on-year more pupils achieve and exceed age-related expectations, and progress exceeds that made by pupils with similar starting points.
- b. To ensure Progress 8 and Attainment 8 scores at KS4 show year on year improvement from current position with gaps in disadvantaged groups closing when compared to others.
- c. To ensure all subjects at KS5 achieve + VA with ALPS 3.
- d. To secure high quality teaching and learning of a dynamic and broad curriculum which supports academic progress, emotional well-being and the development of independence and preparation for next steps.
- e. To identify effective practice in supporting the needs of pupils in receipt of pupil premium so that groups at risk of underachieving make good or better progress as required.
- f. To improve pupil attendance levels and reduce the number of persistent absentees.

### Strategic Aim 3: Leadership

To ensure high quality leadership and governance at Trust Board / Local Governing Board and individual school level.

- a. To develop a fully-functioning, high-level Trust Board that represents the full range of skills required.
- b. To embed high quality governance at Local Governing Board level, focused clearly on raising standards.
- c. To empower leaders, including senior and middle leaders, to lead the improvement journey within and beyond their academies, holding others to account for outcomes.
- d. To secure retention of good staff and recruitment of high-quality staff.
- e. To ensure effective succession planning to secure high quality leaders across the Trust.

### Strategic Aim 4: Growth and Sustainability

To ensure that all OLHOCCAT resources are well used, maintained and managed, to ensure improvement, capacity and growth for the future.

- a. To explore opportunities for growth.
- b. To develop the structure of the organisation.
- c. To deliver a strong financial plan.
- d. To ensure that all physical resources – buildings, equipment, and IT infrastructures are fit for purpose, secure and accessible.

### **Funds held as custodian trustee on behalf of others**

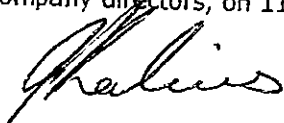
During the period from 1 September 2024 to 31 August 2025, Our Lady Help of Christians Catholic Academy Trust did not hold any funds as a custodian trustee on behalf of any other charitable organisation.

### **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 11 December 2025 and signed on its behalf by:



.....  
Mr J Kalnins  
Chair of Trustees

# Our Lady Help Of Christians Catholic Academy Trust

## Governance statement

For the year ended 31 August 2025

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### Scope of responsibility

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

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

The board of trustees has delegated the day-to-day responsibility to the chief executive officer, 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 Our Lady Help Of Christians Catholic Academy Trust 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 has formally met 6 times during the year as a full board and three finance and resources committee meetings incorporated into the full board meetings. Attendance during the year at meetings of the board of trustees was as follows:

Trustee	Meetings attended	Out of a possible (depending on date of appointment/ resignation)
John Kalnins	6	6
Patrick Collins	4	6
Nicky Hutchins	0	3
Ros Stuart-Buttle	5	6
Jennifer Hardy	6	6
Paul Fagan (Appointed June 2024)	6	6
Mark Mountcastle	6	6
Rita Price	4	6
Richard Woods (Diocese observer)	4	6
Emma Foulkes CFO	3	3

### Conflicts of interest

Conflicts of Interest are managed through the Finance Policy. All Members, Directors, local Governors of academies within the Trust, senior employees, staff with financial or spending powers and all finance staff complete an annual declaration of interests at the start of every academic year. Nil returns will also be required where there is no such interest. The Register of interests is included as a standing agenda item at all Board and LGB meetings. The Trust and its academies maintain the Register of interest which includes business interests such as directorships, shareholdings or other appointments of influence within a business or organisation which may have dealings with the Trust. The disclosure must also include business interests of relatives such as parent, spouse, other close family member where influence could be exerted over a Member, Director or Governor or member of staff by that person. The register of interests is available on the Trust and academies websites and is open to public inspection. It is the responsibility of the Member, Director, Governor or member of staff to ensure that their declaration of interests are kept up to date at all times and to amend or update them as necessary. Where a Member, Director, Governors or member of staff or related person has any interest in a matter to be discussed at a Board meeting they must declare their interest and withdraw from the meeting. Any related party transactions with Directors are reported and submitted to the ESFA by the Chief Financial Officer. Directors with a declare interest are not involved in any procurement or decision making process. Competitive procurement procedures are followed in line with the Trust's procurement policy.

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# **Our Lady Help Of Christians Catholic Academy Trust**

## **Governance statement (continued)**

### **For the year ended 31 August 2025**

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#### **Governance reviews**

The Board of Trustees is selected to ensure an appropriate skill set for the Trust, providing a wide breadth of talent and expertise which enables the Trust to enhance the opportunities for its staff and pupils and to ensure the objects of the trust are being met at all levels. The Trust conducts an annual skills audit for its trustees to identify any gaps in expertise and to inform these selections.

Training is provided for new Directors according to their existing skills and experience and tailored specifically to the individual. Where necessary, training is provided on charity, educational, legal and financial matters. Individual Directors have been involved in a range of training including health and safety, disability and equality, safeguarding and child protection, GDPR, privacy and data protection, as well as representing the Trust at the Primary conference and Foundation Directors conference. Directors are provided with copies or electronic access to, policies, procedures, minutes, accounts, budgets, plans and other documents considered relevant for them to undertake their role effectively. The Trust uses an external provider to provide a Governing Body Termly Handbook.

#### **Review of value for money**

As accounting officer, the chief executive officer 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:

- Deployment of a SRMA and use of integrated Curriculum Financial Planning (ICFP) across all the Trust's schools in order to bring use of resources into line with national good practice and achieve the maximum value for money into schools' budgets.
- Continuous review and development of the Trust's central team to increase capacity in line with the growing needs of the Trust. This includes the appointment of a Director of Education in November 2024
- Networking with similar sized trusts to share and receive good practice in order to plan and implement efficiencies.
- Regular meetings with other trusts within the Diocese of Shrewsbury to share resources and staff as appropriate.
- Delivering HR services to a wide range of local schools.
- Systematic review of contracts to consolidate procurement into Trust wide contracts and achieve significant economies of scale and streamlining of processes.
- Use of framework agreements for energy to ensure best value and meaningful data
- Commissioning a full Health & Safety RPA audit across all schools and investing in training for all responsible persons to strengthen procedures.
- Representation of the Trust at LGB meetings to ensure that each Local Governing Body is fully involved and kept informed of the school's financial position

#### **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 Our Lady Help Of Christians Catholic Academy Trust for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

# Our Lady Help Of Christians Catholic Academy Trust

## Governance statement (continued)

### For the year ended 31 August 2025

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#### Capacity to handle risk

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

#### The risk and control framework

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

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Board of Trustees;
- regular reviews by the Trust of Combined School Standards 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;
- identification and management of risks; and
- ensuring that the trust's estate is safe, well maintained and complies with relevant legislation, in so far as funding permits

The board of trustees has decided to employ Entrust as the internal auditor throughout the financial year.

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

- Governance review
- Testing Procurement procedures
- Testing HR procedures

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

Entrust has delivered the schedule of work as planned. No significant control issues have been raised.

#### Review of effectiveness

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

- the work of the internal auditor;
- the work of the external auditors;
- support from a School's Resource Management Advisor;
- the work of the staff within the academies who have responsibility for the development and maintenance of the internal control framework.

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

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# Our Lady Help Of Christians Catholic Academy Trust

## Governance statement (continued)

For the year ended 31 August 2025

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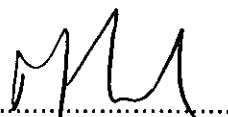
### Conclusion

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

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



.....  
Mr J Kalnins  
Chair of Trustees



.....  
Mr M Mountcastle  
Accounting Officer

# **Our Lady Help Of Christians Catholic Academy Trust**

## **Statement of regularity, propriety and compliance**

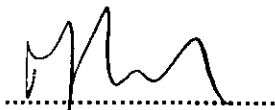
**For the year ended 31 August 2025**

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

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

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



Mr M Mountcastle  
**Accounting Officer**

11 December 2025

# Our Lady Help Of Christians Catholic Academy Trust

## Statement of trustees' responsibilities

### For the year ended 31 August 2025

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

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

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

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

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

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

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

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



.....  
Mr J Kalnins

**Chair of Trustees**

# **Our Lady Help Of Christians Catholic Academy Trust**

## **Independent auditor's report**

### **To the members of Our Lady Help Of Christians Catholic Academy Trust For the year ended 31 August 2025**

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#### **Opinion**

We have audited the financial statements of Our Lady Help of Christians Catholic Academy Trust 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.

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# **Our Lady Help Of Christians Catholic Academy Trust**

## **Independent auditor's report (continued)**

### **To the members of Our Lady Help Of Christians Catholic Academy Trust For the year ended 31 August 2025**

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

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

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

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

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

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

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

#### **Responsibilities of trustees**

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

#### **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:

# Our Lady Help Of Christians Catholic Academy Trust

## Independent auditor's report (continued)

### To the members of Our Lady Help Of Christians Catholic Academy Trust For the year ended 31 August 2025

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- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Identify and test journal entries, in particular any journal entries posting with unusual account combinations.
- 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).

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

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: ..... 11 | 12 | 25 .....

# **Our Lady Help Of Christians Catholic Academy Trust**

## **Independent reporting accountant's report on regularity to Our Lady Help Of Christians Catholic Academy Trust and the Secretary of State for Education**

**For the year ended 31 August 2025**

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In accordance with the terms of our engagement letter dated 5 September 2025 and further to the requirements of the Department for Education (DfE) as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts, 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 Our Lady Help of Christians Catholic Academy Trust 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 Our Lady Help of Christians Catholic Academy Trust and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to Our Lady Help of Christians Catholic Academy Trust and the Secretary of State for Education those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Our Lady Help of Christians Catholic Academy Trust and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

### **Respective responsibilities of the accounting officer of Our Lady Help of Christians Catholic Academy Trust and the reporting accountant**

The accounting officer is responsible, under the requirements of Our Lady Help of Christians Catholic Academy Trust'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.

# Our Lady Help Of Christians Catholic Academy Trust

## Independent reporting accountant's report on regularity to Our Lady Help Of Christians Catholic Academy Trust and the Secretary of State for Education (continued)

For the year ended 31 August 2025

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The work undertaken to draw to our conclusion includes:

- 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 governing body, and conform to the limits set by the Department for Education.
- Formal representations have been obtained from the governing body 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: ... *11/12/25* .....

# Our Lady Help Of Christians Catholic Academy Trust

## 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
<b>Income and endowments from:</b>						
Donations and capital grants	3	-	151	1,120	1,271	271
Donations - transfer from local authority on conversion	28	759	73	97	929	418
Charitable activities:						
- Funding for educational operations	4	-	29,910	-	29,910	24,562
Other trading activities	5	1,207	-	-	1,207	881
Investments	6	55	-	-	55	24
<b>Total</b>		<u>2,021</u>	<u>30,134</u>	<u>1,217</u>	<u>33,372</u>	<u>26,156</u>
<b>Expenditure on:</b>						
Raising funds	7	5	-	-	5	1
Charitable activities:						
- Educational operations	9	979	30,153	279	31,411	25,570
<b>Total</b>	<b>7</b>	<u>984</u>	<u>30,153</u>	<u>279</u>	<u>31,416</u>	<u>25,571</u>
<b>Net income/(expenditure)</b>		1,037	(19)	938	1,956	585
Transfers between funds	18	-	(221)	221	-	-
<b>Other recognised gains/(losses)</b>						
Actuarial gains on defined benefit pension schemes	20	-	905	-	905	252
<b>Net movement in funds</b>		1,037	665	1,159	2,861	837
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>1,839</u>	<u>602</u>	<u>1,770</u>	<u>4,211</u>	<u>3,374</u>
Total funds carried forward		<u>2,876</u>	<u>1,267</u>	<u>2,929</u>	<u>7,072</u>	<u>4,211</u>

# Our Lady Help Of Christians Catholic Academy Trust

## 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 funds £'000	Restricted funds: General £'000	Fixed asset £'000	Total 2024 £'000
<b>Income and endowments from:</b>					
Donations and capital grants	3	-	52	219	271
Donations - transfer from local authority on conversion	28	685	(300)	33	418
Charitable activities:					
- Funding for educational operations	4	-	24,562	-	24,562
Other trading activities	5	881	-	-	881
Investments	6	24	-	-	24
<b>Total</b>		<u>1,590</u>	<u>24,314</u>	<u>252</u>	<u>26,156</u>
<b>Expenditure on:</b>					
Raising funds	7	1	-	-	1
Charitable activities:					
- Educational operations	9	844	24,493	233	25,570
<b>Total</b>	7	<u>845</u>	<u>24,493</u>	<u>233</u>	<u>25,571</u>
<b>Net income/(expenditure)</b>		745	(179)	19	585
Transfers between funds	18	-	(285)	285	-
<b>Other recognised gains/(losses)</b>					
Actuarial gains on defined benefit pension schemes	20	-	252	-	252
<b>Net movement in funds</b>		745	(212)	304	837
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,094</u>	<u>814</u>	<u>1,466</u>	<u>3,374</u>
Total funds carried forward		<u>1,839</u>	<u>602</u>	<u>1,770</u>	<u>4,211</u>

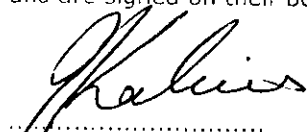
# Our Lady Help Of Christians Catholic Academy Trust

## Balance sheet

As at 31 August 2025

		2025		2024	
	Notes	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	13		1,753		1,593
<b>Current assets</b>					
Debtors	14	2,304		1,689	
Cash at bank and in hand		5,398		4,331	
		7,702		6,020	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	15	(2,148)		(2,233)	
<b>Net current assets</b>			5,554		3,787
<b>Total assets less current liabilities</b>			7,307		5,380
Creditors: amounts falling due after more than one year	16		(9)		(13)
<b>Net assets excluding pension liability</b>			7,298		5,367
Defined benefit pension scheme liability	20		(226)		(1,156)
<b>Total net assets</b>			7,072		4,211
<b>Funds of the academy trust:</b>					
<b>Restricted funds</b>	18				
- Fixed asset funds			2,929		1,770
- Restricted income funds			1,493		1,758
- Pension reserve			(226)		(1,156)
<b>Total restricted funds</b>			4,196		2,372
<b>Unrestricted income funds</b>	18		2,876		1,839
<b>Total funds</b>			7,072		4,211

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



Mr J Kalhins

Chair of Trustees

Company registration number 08307881 (England and Wales)

# Our Lady Help Of Christians Catholic Academy Trust

## Statement of cash flows

For the year ended 31 August 2025

	Notes	2025 £'000	£'000	2024 £'000	£'000
<b>Cash flows from operating activities</b>					
Net cash (used in)/provided by operating activities	21		(521)		24
Cash funds transferred on conversion	28		834		718
			<u>313</u>		<u>742</u>
<b>Cash flows from investing activities</b>					
Dividends, interest and rents from investments		55		24	
Capital grants from DfE Group		1,109		189	
Capital funding received from sponsors and others		11		30	
Purchase of tangible fixed assets		<u>(417)</u>		<u>(464)</u>	
<b>Net cash provided by/(used in) investing activities</b>			758		(221)
<b>Cash flows from financing activities</b>					
Repayment of long term loan		<u>(4)</u>		<u>(5)</u>	
<b>Net cash used in financing activities</b>			<u>(4)</u>		<u>(5)</u>
<b>Net increase in cash and cash equivalents in the reporting period</b>			1,067		516
Cash and cash equivalents at beginning of the year			<u>4,331</u>		<u>3,815</u>
<b>Cash and cash equivalents at end of the year</b>			<u><u>5,398</u></u>		<u><u>4,331</u></u>
<b>Relating to:</b>					
Bank and cash balances			5,086		3,008
Short term deposits			<u>312</u>		<u>1,323</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements

### For the year ended 31 August 2025

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#### 1 Accounting policies

Our Lady Help of Christians Catholic Academy Trust 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 DfE, the Charities Act 2011 and the Companies Act 2006.

Our Lady Help of Christians Catholic Academy Trust meets the definition of a public benefit entity under FRS 102.

##### 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 Conversion to an academy trust

The conversion from a state maintained school to an academy trust involved the transfer of identifiable assets and liabilities and the operation of the school for £nil consideration. The substance of the transfer is that of a gift and it has been accounted for on that basis as set out below.

The assets and liabilities transferred on conversion from St Peter and St Paul Catholic Primary School, St Luke's Catholic Primary School, St. Benedict's Catholic Primary School, St. Mary's Catholic Primary School, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School to the academy trust have been valued at their fair value. The fair value has been derived based on that of equivalent items. The amounts have been recognised under the appropriate balance sheet categories, with a corresponding amount recognised in Donations – transfer from local authority on conversion in the Statement of Financial Activities and analysed under unrestricted funds, restricted general funds and restricted fixed asset funds. The property is held under church supplemental agreements which permit occupancy of these premises with a notice period of two years. Further details of the transaction are set out in note 29.

##### 1.4 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.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

---

#### 1 Accounting policies

##### 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 when there is entitlement and are not deferred over the life of the asset on which they are expended. Capital grants are recognised in full when there is an unconditional entitlement to the grant. Capital grant income in connection with expenditure on property held under supplemental agreements is included in restricted general funds. Capital grant income in connection with expenditure on fixed assets is included in the restricted fixed asset fund. Unspent amounts of capital grants are reflected in the balance sheet in the restricted general funds and the restricted fixed asset funds as appropriate.

##### 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 school to school support and 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.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

##### 1.5 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.

##### Other expenditure

Other expenditure includes donations to the Shrewsbury Roman Catholic Diocesan Trustees by way of improvements to property held under supplemental agreements.

##### 1.6 Tangible fixed assets and depreciation

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding 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 land, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Leasehold land and improvements	50 to 125 years (land), 10 to 50 years (leasehold improvements)
Computer equipment	3 years
Fixtures, fittings & equipment	4 years
Motor vehicles	4 years

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

The Trust also occupies property held under church supplemental arrangements which permit occupancy of these premises with a notice period of two years. The Trust is not able to exercise control over this property and therefore no such applicable property has been recognised in these financial statements.

The Trust holds football pitch facilities within one of its academies which are included within land and buildings. The trustees have changed the depreciation rate applied to the football pitch and this is now depreciated at 2% straight line per annum (previously 0.8% straight line per annum).

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.

#### 1.7 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 of services it must provide.

#### 1.8 Leased assets

Rentals payable under operating leases are charged on a straight line basis over the period of the lease.

#### 1.9 Financial instruments

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

##### Financial assets

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

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

##### Financial liabilities

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

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

#### 1.10 Taxation

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

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 1 Accounting policies

##### 1.1.1 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.

##### 1.1.2 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.

##### 1.1.3 Agency arrangements

The academy trust acts as an agent in distributing 16-19 bursary funds from the DfE. Payments received from the DfE and subsequent disbursements to students are excluded from the statement of financial activities as the trust does not have control over the charitable application of the funds. The funds received and paid and any balances held are disclosed in note 28.

#### 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.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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

##### 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 20, 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.

In accordance with applicable accounting standards, the asset values in All Hallows Catholic College, St Alban's Catholic Primary School, Saint Mary's Catholic Primary School, St Paul's Catholic Primary School, Christ The King Catholic and Church of England Primary School, Ellesmere Port Catholic High School, Shrewsbury Cathedral Catholic Primary School and Nursery, St Patrick's Catholic Primary School, St Peter and St Paul Catholic Primary School, St Luke's Catholic Primary School, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School have been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

##### Critical areas of judgement

The trustees have considered the apportionment of depreciation between direct and support costs. The majority of fixed assets are almost entirely used for the provision of education and only a small part for support services. Therefore a 95% direct cost and 5% support cost apportionment is considered appropriate.

The trustees have considered the accounting treatment of land and buildings utilised by the Trust and, in particular, the occupied property that is held under church supplemental agreements. The freehold titles to the properties occupied under supplemental agreements are held by Shrewsbury Roman Catholic Diocesan Trustees. Under church supplemental agreements the academy trust is permitted occupancy of the properties with a notice period of two years, and no rental is payable under these arrangements. The trustees do not consider that the academy trust is able to exercise control over the properties and therefore the properties do not meet the definition of an asset of the Trust and have not been recognised as fixed assets in these financial statements. The market value of such donated facilities has not been recognised in the financial statements as the trustees consider that no reliable measure is available. Any expenditure on such properties is included as other expenditure in the statement of financial activities.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 3 Donations and capital grants

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Insurance reclaim	-	36	36	7
Capital grants	-	1,120	1,120	219
Other donations	-	115	115	45
	<u>-</u>	<u>1,271</u>	<u>1,271</u>	<u>271</u>

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

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
<b>Educational operations</b>				
<b>DfE/ESFA grants</b>				
General annual grant (GAG)	-	22,298	22,298	17,395
Other DfE/ESFA grants:				
- UIFSM	-	180	180	134
- Pupil premium	-	1,044	1,044	800
- Start up grants	-	100	100	125
- Teachers pay grant	-	341	341	294
- Teachers pension grant	-	506	506	-
- MSAG	-	-	-	573
- 16-19 education funding	-	1,466	1,466	1,552
- Others	-	626	626	1,619
Core school budget grant	-	758	758	-
	<u>-</u>	<u>27,319</u>	<u>27,319</u>	<u>22,492</u>
<b>Other government grants</b>				
Local authority grants	-	2,246	2,246	1,702
	<u>-</u>	<u>2,246</u>	<u>2,246</u>	<u>1,702</u>
<b>Total funding for educational operations</b>	<u>-</u>	<u>29,565</u>	<u>29,565</u>	<u>24,194</u>
<b>Other funding from academy trust's educational operations</b>	<u>-</u>	<u>345</u>	<u>345</u>	<u>368</u>
<b>Total funding</b>	<u>-</u>	<u>29,910</u>	<u>29,910</u>	<u>24,562</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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

The academy trust received £2,246,000 (2024: £1,702,000) from local authority in the year being split as follows:

- Special educational needs funding of £1,628,000 (2024: £1,217,000),
- Early years funding of £424,000 (2024: £313,000),
- Homes for Ukraine funding of £1,000 (2024: £13,000)
- Growth funding £nil (2024: 45,000) and
- Other income of £193,000 (2024: £114,000)

There were no unfulfilled conditions or other contingencies in respect of government grant funding.

#### 5 Other trading activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Lettings income	122	-	122	142
Other income	1,085	-	1,085	739
	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>881</u>

#### 6 Investment income

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Short term deposits	55	-	55	24
	<u>55</u>	<u>-</u>	<u>55</u>	<u>24</u>

#### 7 Expenditure

	Staff costs £'000	Non-pay expenditure		Total 2025 £'000	Total 2024 £'000
		Premises £'000	Other £'000		
Expenditure on raising funds					
- Direct costs	-	-	5	5	1
Academy's educational operations					
- Direct costs	20,123	259	2,996	23,378	17,898
- Allocated support costs	4,466	1,857	1,710	8,033	7,672
	<u>24,589</u>	<u>2,116</u>	<u>4,711</u>	<u>31,416</u>	<u>25,571</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 7 Expenditure

Net income/(expenditure) for the year includes:	2025 £'000	2024 £'000
Operating lease rentals	57	71
Depreciation of tangible fixed assets	279	233
Fees payable to auditor for:		
- Audit	39	32
- Other services	5	3
Net interest on defined benefit pension liability	36	59

#### 8 Central services

The academy trust has provided the following central services to its academies during the year:

- human resources;
- financial services and technical support;
- legal services;
- clerking services;
- financial software; and
- audit services

The academy trust charges each school the following percentage of its General Annual Grant income to cover the central services received.

All Hallows Catholic College Macclesfield	4.0%
St Alban's Catholic Primary School	4.0%
St Paul's Catholic Primary School	4.0%
Saint Mary's Catholic Primary School	4.0%
Christ the King Catholic and Church of England Primary School	4.0%
Ellesmere Port Catholic High School	3.5%
Shrewsbury Cathedral Catholic Primary School	3.5%
St Joseph's Catholic Primary School	3.5%
St Patrick's Catholic Primary School	3.5%
St Peter and St Paul Catholic Primary School	3.5%
St Luke's Catholic Primary School	3.5%
St. Benedict's Catholic Primary School	3.5%
St. Mary's Catholic Primary School	3.5%
St John's Catholic Primary School	3.5%
Our Lady and St Oswald's Catholic Primary School	3.5%

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 8 Central services

The amounts charged during the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
St Joseph's Catholic Primary School	55	35
Shrewsbury Cathedral Catholic Primary School	36	18
St Patrick's Catholic Primary School	37	21
All Hallows Catholic College	307	289
St Alban's Catholic Primary School	57	56
Saint Mary's Catholic Primary School	38	36
St Paul's Catholic Primary School	24	25
Christ the King Catholic and Church of England Primary School	26	21
Ellesmere Port Catholic High School	227	213
St Peter and St Paul Catholic Primary School	26	-
St Luke's Catholic Primary School	24	-
St. Benedict's Catholic Primary School	19	-
St. Mary's Catholic Primary School	8	-
St John's Catholic Primary School	9	-
Our Lady and St Oswald's Catholic Primary School	6	-
	<u>899</u>	<u>714</u>

#### 9 Charitable activities

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Direct costs</b>				
Educational operations	678	22,700	23,378	17,898
<b>Support costs</b>				
Educational operations	<u>301</u>	<u>7,732</u>	<u>8,033</u>	<u>7,672</u>
	<u>979</u>	<u>30,432</u>	<u>31,411</u>	<u>25,570</u>

#### Analysis of costs

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
<b>Direct costs</b>		
Teaching and educational support staff costs	20,133	15,533
Staff development	69	48
Depreciation	259	217
Technology costs	490	264
Educational supplies and services	622	345
Examination fees	255	293
Educational consultancy	348	223
Other direct costs	<u>1,202</u>	<u>975</u>
	<u>23,378</u>	<u>17,898</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 9 Charitable activities

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
<b>Support costs</b>		
Support staff costs	4,548	3,919
Depreciation	20	16
Technology costs	13	13
Maintenance of premises and equipment	528	1,453
Cleaning	410	319
Energy costs	542	462
Rent, rates and other occupancy costs	232	90
Insurance	105	77
Security and transport	20	13
Catering	651	515
Interest on defined benefit pension scheme	36	59
Legal costs	442	363
Other support costs	388	312
Governance costs	98	61
	<u>8,033</u>	<u>7,672</u>

### 10 Staff

#### Staff costs and employee benefits

Staff costs during the year were:

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Wages and salaries	17,729	14,003
Social security costs	2,070	1,427
Pension costs	4,406	3,255
Other employee benefits	4	-
	<u>24,209</u>	<u>18,685</u>
Staff costs - employees	24,209	18,685
Agency staff costs	380	676
	<u>24,589</u>	<u>19,361</u>
Staff development and other staff costs	161	139
	<u>24,750</u>	<u>19,500</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 10 Staff

##### Staff numbers

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Teachers	257	218
Administration and support	368	254
Management	14	13
	<u>639</u>	<u>485</u>

The number of persons employed, expressed as a full time equivalent, was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Teachers	225	185
Administration and support	209	162
Management	14	11
	<u>448</u>	<u>358</u>

##### Higher paid staff

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	14	7
£70,001 - £80,000	6	3
£80,001 - £90,000	5	-
£90,001 - £100,000	1	-
£110,001 - £120,000	-	3
£120,001 - £130,000	3	-
	<u>3</u>	<u>-</u>

##### 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 employee benefits (including employer pension contributions) received by key management personnel for their services to the academy trust was £1,631,000 (2024: £1,228,000). There has been a change in the composition of key management personnel in the year resulting in an increase in the remuneration disclosed.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 11 Trustees' remuneration and expenses

None of the trustees received remuneration or other benefits from an employment with the academy trust.

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

#### 12 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.

#### 13 Tangible fixed assets

	<b>Leasehold land and improvements £'000</b>	<b>Computer equipment £'000</b>	<b>Fixtures, fittings &amp; equipment £'000</b>	<b>Motor vehicles £'000</b>	<b>Total £'000</b>
<b>Cost</b>					
At 1 September 2024	1,407	1,244	763	43	3,457
Transfer on conversion	-	22	-	-	22
Additions	120	136	161	-	417
	<u>1,527</u>	<u>1,402</u>	<u>924</u>	<u>43</u>	<u>3,896</u>
At 31 August 2025	1,527	1,402	924	43	3,896
<b>Depreciation</b>					
At 1 September 2024	273	1,064	521	6	1,864
Charge for the year	52	109	107	11	279
	<u>325</u>	<u>1,173</u>	<u>628</u>	<u>17</u>	<u>2,143</u>
At 31 August 2025	325	1,173	628	17	2,143
<b>Net book value</b>					
At 31 August 2025	<u>1,202</u>	<u>229</u>	<u>296</u>	<u>26</u>	<u>1,753</u>
At 31 August 2024	<u>1,134</u>	<u>180</u>	<u>242</u>	<u>37</u>	<u>1,593</u>

The academy trust occupies property held under church supplemental arrangements which permit occupancy of these premises with a notice period of two years. The academy trust is not able to exercise control over this property and therefore no such applicable property has been recognised in these financial statements.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 14 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Trade debtors	101	49
VAT recoverable	369	363
Prepayments and accrued income	1,834	1,277
	<u>2,304</u>	<u>1,689</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Government loans	4	4
Trade creditors	238	483
Other taxation and social security	482	325
DfE creditors	-	46
Other creditors	560	417
Accruals and deferred income	864	958
	<u>2,148</u>	<u>2,233</u>

#### 16 Creditors: amounts falling due after more than one year

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Government loans	<u>9</u>	<u>13</u>

<b>Analysis of loans</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Not wholly repayable within five years by instalments	13	17
Less: included in current liabilities	(4)	(4)
Amounts included above	<u>9</u>	<u>13</u>

#### **Loan maturity**

Debt due in one year or less	4	4
Due in more than one year but not more than two years	4	4
Due in more than two years but not more than five years	5	9
	<u>13</u>	<u>17</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 16 Creditors: amounts falling due after more than one year

Included within creditors is a loan of £13,100 from Salix to part fund for the replacement of a boiler. The loan is provided at 0% interest rate. Bi-yearly payments are made against the loan and is expected to be fully repaid on March 2028.

#### 17 Deferred income

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Deferred income is included within:		
Creditors due within one year	<u>465</u>	<u>332</u>
Deferred income at 1 September 2024	332	191
Released from previous years	(332)	(191)
Resources deferred in the year	<u>465</u>	<u>332</u>
Deferred income at 31 August 2025	<u>465</u>	<u>332</u>

At the balance sheet date the academy trust was holding funds received in advance for Universal Infant Free School Meals, income received in advance of educational visits to take place in 2025/26 and other fundraising.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 18 Funds

	Balance at 1 September 2024 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2025 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	1,758	22,298	(22,342)	(221)	1,493
Start up grants	-	100	(100)	-	-
UIFSM	-	180	(180)	-	-
Pupil premium	-	1,044	(1,044)	-	-
Other DfE/ESFA grants	-	1,473	(1,473)	-	-
Other government grants	-	2,246	(2,246)	-	-
16 - 19 Education funding	-	1,466	(1,466)	-	-
Core schools budget grant	-	758	(758)	-	-
Other restricted funds	-	496	(496)	-	-
Pension reserve	(1,156)	73	(48)	905	(226)
	<u>602</u>	<u>30,134</u>	<u>(30,153)</u>	<u>684</u>	<u>1,267</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	919	97	(15)	-	1,001
DfE group and Local Authority capital grants	536	1,120	(207)	-	1,449
Capital expenditure from GAG	308	-	(56)	221	473
Private sector capital sponsorship	7	-	(1)	-	6
	<u>1,770</u>	<u>1,217</u>	<u>(279)</u>	<u>221</u>	<u>2,929</u>
<b>Total restricted funds</b>	<u>2,372</u>	<u>31,351</u>	<u>(30,432)</u>	<u>905</u>	<u>4,196</u>
<b>Unrestricted funds</b>					
General funds	1,589	2,021	(984)	-	2,626
Designated fund	250	-	-	-	250
	<u>1,839</u>	<u>2,021</u>	<u>(984)</u>	<u>-</u>	<u>2,876</u>
<b>Total funds</b>	<u>4,211</u>	<u>33,372</u>	<u>(31,416)</u>	<u>905</u>	<u>7,072</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 18 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 objects of the academy and are restricted to both the day to day running of the academy and capital expenditure.

Restricted fixed asset funds are those funds relating to the long term assets of the academy used in delivering the objects of the academy. The restricted fixed asset fund represents the net book value of fixed assets of £1,753,000 and unspent capital grant income of £1,176,000.

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

Designated funds are those which the board of trustees have reserved towards resurfacing costs of the football pitch.

The transfer from General Annual Grant restricted general funds to restricted fixed asset funds is to meet the cost of fixed asset additions for which there was no specific capital funding in the year.

The pension values as at 31 August 2025 have been determined by the actuary which is showing the following pension assets and liabilities within the academy trust as at the balance sheet date:

All Hallows Catholic College – pension asset of £807,000  
St Alban's Catholic Primary School – pension asset of £4,000  
Saint Mary's Catholic Primary School – pension asset of £151,000  
St Paul's Catholic Primary School – pension asset of £84,000  
Christ The King Catholic and Church of England Primary School – pension asset of £290,000  
Ellesmere Port Catholic High School – pension asset of £82,000  
St Joseph's Catholic Primary School – pension liability of £34,000  
Shrewsbury Cathedral Catholic Primary School and Nursery – pension asset of £194,000  
St Patrick's Catholic Primary School – pension asset of £235,000  
St Peter and St Paul Catholic Primary School – pension asset of £134,000  
St Luke's Catholic Primary School – pension asset of £182,000  
St. Benedict's Catholic Primary School – pension liability of £104,000  
St. Mary's Catholic Primary School – pension liability of £88,000  
St John's Catholic Primary School – pension asset of £182,000  
Our Lady and St Oswald's Catholic Primary School – pension asset of £143,000

In accordance with applicable accounting standards, the asset values in All Hallows Catholic College, St Alban's Catholic Primary School, Saint Mary's Catholic Primary School, St Paul's Catholic Primary School, Christ The King Catholic and Church of England Primary School, Ellesmere Port Catholic High School, Shrewsbury Cathedral Catholic Primary School and Nursery, St Patrick's Catholic Primary School, St Peter and St Paul Catholic Primary School, St Luke's Catholic Primary School, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School have been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

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.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 18 Funds

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

	Balance at 1 September 2023 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2024 £'000
<b>Restricted general funds</b>					
General Annual Grant (GAG)	1,843	17,395	(17,308)	(172)	1,758
Start up grants	-	125	(125)	-	-
UIFSM	-	134	(134)	-	-
Pupil premium	-	800	(800)	-	-
Other DfE/ESFA grants	-	1,619	(1,506)	(113)	-
Other government grants	-	1,702	(1,702)	-	-
Teachers pay grant	-	294	(294)	-	-
MSAG	-	573	(573)	-	-
16 - 19 Education funding	-	1,552	(1,552)	-	-
Other restricted funds	-	420	(420)	-	-
Pension reserve	(1,029)	(300)	(79)	252	(1,156)
	<u>814</u>	<u>24,314</u>	<u>(24,493)</u>	<u>(33)</u>	<u>602</u>
<b>Restricted fixed asset funds</b>					
Inherited on conversion	901	33	(15)	-	919
DfE group capital grants	374	219	(170)	113	536
Capital expenditure from GAG	183	-	(47)	172	308
Private sector capital sponsorship	8	-	(1)	-	7
	<u>1,466</u>	<u>252</u>	<u>(233)</u>	<u>285</u>	<u>1,770</u>
<b>Total restricted funds</b>	<u>2,280</u>	<u>24,566</u>	<u>(24,726)</u>	<u>252</u>	<u>2,372</u>
<b>Unrestricted funds</b>					
General funds	844	1,590	(845)	-	1,589
Designated fund	250	-	-	-	250
	<u>1,094</u>	<u>1,590</u>	<u>(845)</u>	<u>-</u>	<u>1,839</u>
<b>Total funds</b>	<u>3,374</u>	<u>26,156</u>	<u>(25,571)</u>	<u>252</u>	<u>4,211</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 18 Funds

##### Total funds analysis by academy

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Fund balances at 31 August 2025 were allocated as follows:		
St Joseph's Catholic Primary School	340	187
Shrewsbury Cathedral Catholic Primary School	214	164
St Patrick's Catholic Primary School	118	50
All Hallows Catholic College	2,436	1,909
St Alban's Catholic Primary School	567	692
Saint Mary's Catholic Primary School	429	356
St Paul's Catholic Primary School	186	191
Christ the King Catholic and Church of England Primary School	186	86
Ellesmere Port Catholic High School	47	(184)
St Peter and St Paul Catholic Primary School	92	-
St Luke's Catholic Primary School	238	-
St. Benedict's Catholic Primary School	144	-
St. Mary's Catholic Primary School	25	-
St John's Catholic Primary School	84	-
Our Lady and St Oswald's Catholic Primary School	124	-
Central services	(861)	146
Total before fixed assets fund and pension reserve	4,369	3,597
Restricted fixed asset fund	2,929	1,770
Pension reserve	(226)	(1,156)
Total funds	<u>7,072</u>	<u>4,211</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 18 Funds

##### Total cost analysis by academy

Expenditure incurred by each academy during the year was as follows:

	Teaching and		Educational	Other costs	Total	Total
	educational support staff	Other support staff costs				
	£'000	£'000	£'000	£'000	£'000	£'000
St Joseph's Catholic Primary School	1,534	377	51	322	2,284	1,668
Shrewsbury Cathedral Catholic Primary School	895	141	13	219	1,268	705
St Patrick's Catholic Primary School	903	182	24	264	1,373	833
All Hallows Catholic College	5,916	911	218	1,758	8,803	8,281
St Alban's Catholic Primary School	1,339	261	26	300	1,926	1,782
Saint Mary's Catholic Primary School	728	240	37	244	1,249	1,153
St Paul's Catholic Primary School	509	137	5	153	804	765
Christ the King Catholic and Church of England Primary School	444	118	9	201	772	684
Ellesmere Port Catholic High School	5,497	1,341	198	1,301	8,337	8,792
St Peter and St Paul Catholic Primary School	613	105	7	213	938	-
St Luke's Catholic Primary School	560	124	9	200	893	-
St. Benedict's Catholic Primary School	392	56	10	131	589	-
St. Mary's Catholic Primary School	167	50	1	55	273	-
St John's Catholic Primary School	178	52	3	48	281	-
Our Lady and St Oswald's Catholic Primary School	161	27	3	51	242	-
Central services	297	426	8	374	1,105	675
	<u>20,133</u>	<u>4,548</u>	<u>622</u>	<u>5,834</u>	<u>31,137</u>	<u>15,514</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 19 Analysis of net assets between funds

	Unrestricted Funds £'000	Restricted funds: General      Fixed asset £'000      £'000		Total Funds £'000
<b>Fund balances at 31 August 2025 are represented by:</b>				
Tangible fixed assets	-	-	1,753	1,753
Current assets	2,876	3,650	1,176	7,702
Current liabilities	-	(2,148)	-	(2,148)
Non-current liabilities	-	(9)	-	(9)
Pension scheme liability	-	(226)	-	(226)
<b>Total net assets</b>	<b>2,876</b>	<b>1,267</b>	<b>2,929</b>	<b>7,072</b>

	Unrestricted Funds £'000	Restricted funds: General      Fixed asset £'000      £'000		Total Funds £'000
<b>Fund balances at 31 August 2024 are represented by:</b>				
Tangible fixed assets	-	-	1,593	1,593
Current assets	1,839	4,004	177	6,020
Current liabilities	-	(2,233)	-	(2,233)
Non-current liabilities	-	(13)	-	(13)
Pension scheme liability	-	(1,156)	-	(1,156)
<b>Total net assets</b>	<b>1,839</b>	<b>602</b>	<b>1,770</b>	<b>4,211</b>

#### 20 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 Cheshire East Council, Cheshire West and Chester Council, Shropshire Council and Telford & Wrekin Co-operative 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.

Contributions amounting to £543,000 (2024: £404,000) were payable to the schemes at 31 August 2025 and are included within creditors.

##### Teachers' Pension Scheme

###### Introduction

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for 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.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

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### 20 Pension and similar obligations

#### Valuation of the Teachers' Pension Scheme

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

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

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

The result of this valuation 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 £3,314,000 (2024: £2,380,000).

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 14.9 to 26.2% for employers and 5.5 to 12.5% for employees.

As described in note 28 the LGPS obligation relates to the employees of the academy trust, being the employees transferred as part of the conversion from the maintained school and new employees who joined the scheme in the period. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the academy trust at the balance sheet date.

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

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 20 Pension and similar obligations

<b>Total contributions made</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Employer's contributions	1,080	855
Employees' contributions	345	264
Total contributions	<u>1,425</u>	<u>1,119</u>
<b>Principal actuarial assumptions - Cheshire Pension Fund</b>	<b>2025</b>	<b>2024</b>
	<b>%</b>	<b>%</b>
Rate of increase in salaries	3.40	3.35
Rate of increase for pensions in payment/inflation	2.70	2.65
Discount rate for scheme liabilities	6.05 - 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:

	<b>2025</b>	<b>2024</b>
	<b>Years</b>	<b>Years</b>
Retiring today		
- Males	20.6 - 21.1	20.03 - 20.09
- Females	23.9 - 24.8	21.4 - 24.7
Retiring in 20 years		
- Males	21.2 - 22.2	21.0 - 22.0
- Females	25.3 - 26.0	25.20 - 26.0

<b>Principal actuarial assumptions - Shropshire Pension Fund</b>	<b>2025</b>	<b>2024</b>
	<b>%</b>	<b>%</b>
Rate of increase in salaries	3.75 - 3.85	3.85
Rate of increase for pensions in payment/inflation	2.60 - 2.70	2.70
Discount rate for scheme liabilities	6.10 - 6.20	5.0

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

	<b>2025</b>	<b>2024</b>
	<b>Years</b>	<b>Years</b>
Retiring today		
- Males	21.5	21.7
- Females	24.1	24.2
Retiring in 20 years		
- Males	22.8	23.0
- Females	25.6	25.9

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 20 Pension and similar obligations

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

<b>All Hallows Catholic College</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	75
1 year increase in member life expectancy	4.00%	160
0.1% increase in the Salary Increase Rate	0.00%	2
0.1% increase in the Pension Increase Rate (CPI)	2.00%	76
<b>St Alban's Catholic Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	22
1 year increase in member life expectancy	4.00%	47
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	21
<b>St Paul's Catholic Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	13
1 year increase in member life expectancy	4.00%	28
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	13
<b>Saint Mary's Catholic Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	17
1 year increase in member life expectancy	4.00%	30
0.1% increase in the Salary Increase Rate	0.00%	0
0.1% increase in the Pension Increase Rate (CPI)	2.00%	17
<b>Christ The King Catholic and Church of England Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	9
1 year increase in member life expectancy	4.00%	18
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	9
<b>Ellesmere Port Catholic High School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	46
1 year increase in member life expectancy	4.00%	77
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	46
<b>St Joseph's Catholic Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	30
1 year increase in member life expectancy	4.00%	51
0.1% increase in the Salary Increase Rate	0.00%	2
0.1% increase in the Pension Increase Rate (CPI)	2.00%	29
<b>St Mary's Catholic Primary School</b>		
	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	12
1 year increase in member life expectancy	4.00%	26
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	15

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 20 Pension and similar obligations

<b>St Benedict's Catholic Primary School</b>	<b>Approximate % increase to liabilities</b>	<b>Approximate monetary amount (£'000)</b>
0.1% decrease in Real Discount Rate	2.00%	16
1 year increase in member life expectancy	4.00%	31
0.1% increase in the Salary Increase Rate	0.00%	1
0.1% increase in the Pension Increase Rate (CPI)	2.00%	15

Shropshire County Pension Fund scheme liabilities would have been affected by changes in assumptions as follows:

<b>Shrewsbury Cathedral Catholic Primary School</b>	<b>£000</b>
Discount rate + 0.1%	-6
Discount rate - 0.1%	6
Mortality assumption + 1 year	6
Mortality assumption - 1 year	-6
CPI rate + 0.1%	6
CPI rate - 0.1%	-6

<b>St Patrick's Primary School</b>	<b>£000</b>
Discount rate + 0.1%	-9
Discount rate - 0.1%	9
Mortality assumption + 1 year	8
Mortality assumption - 1 year	-8
CPI rate + 0.1%	9
CPI rate - 0.1%	-9

<b>St Peter &amp; Paul Catholic Primary School</b>	<b>£000</b>
Discount rate + 0.1%	-7
Discount rate - 0.1%	7
Mortality assumption + 1 year	8
Mortality assumption - 1 year	-8
CPI rate + 0.1%	7
CPI rate - 0.1%	-7

<b>St Luke's Catholic Primary School</b>	<b>£000</b>
Discount rate + 0.1%	-7
Discount rate - 0.1%	8
Mortality assumption + 1 year	7
Mortality assumption - 1 year	-7
CPI rate + 0.1%	7
CPI rate - 0.1%	-7

<b>Our Lady &amp; St Oswald's Catholic Primary School</b>	<b>£000</b>
Discount rate + 0.1%	-4
Discount rate - 0.1%	4
Mortality assumption + 1 year	4
Mortality assumption - 1 year	-4
CPI rate + 0.1%	4
CPI rate - 0.1%	-4

<b>St John's Catholic Primary school</b>	<b>£000</b>
Discount rate + 0.1%	-6
Discount rate - 0.1%	6
Mortality assumption + 1 year	6
Mortality assumption - 1 year	-6
CPI rate + 0.1%	6
CPI rate - 0.1%	-6

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 20 Pension and similar obligations

The academy trust's share of the assets in the scheme	2025 Fair value £'000	2024 Fair value £'000
Equities	9,061	6,061
Other bonds	4,607	3,515
Cash	154	116
Property	1,828	1,356
Other assets	776	280
Total market value of assets	16,426	11,328
Restriction on scheme assets	(2,488)	(311)
Net assets recognised	<u>13,938</u>	<u>11,017</u>

The actual return on scheme assets was £802,000 (2024: £890,000).

Amount recognised in the statement of financial activities	2025 £'000	2024 £'000
Current service cost	1,083	875
Interest income	(676)	(478)
Interest cost	712	537
Administration expenses	9	-
Total amount recognised	<u>1,128</u>	<u>934</u>

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

Changes in the present value of defined benefit obligations	2025 £'000	2024 £'000
At 1 September 2024	12,173	8,612
Obligations acquired on conversion	3,008	2,172
Current service cost	1,083	875
Interest cost	712	537
Employee contributions	345	264
Actuarial gain	(2,956)	(151)
Benefits paid	(201)	(136)
At 31 August 2025	<u>14,164</u>	<u>12,173</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 20 Pension and similar obligations

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

	2025	2024
	£'000	£'000
At 1 September 2024	11,328	7,583
Assets acquired on conversion	3,081	1,872
Interest income	676	478
Actuarial gain	126	412
Employer contributions	1,080	855
Employee contributions	345	264
Benefits paid	(201)	(136)
Effect of non-routine settlements and administration expenses	(9)	-
At 31 August 2025	16,426	11,328
Restriction on scheme assets	(2,488)	(311)
Net assets recognised	13,938	11,017

The pension values as at 31 August 2025 have been determined by the actuary which is showing the following pension assets and liabilities within the academy trust as at the balance sheet date:

All Hallows Catholic College – pension asset of £807,000  
St Alban's Catholic Primary School – pension asset of £4,000  
Saint Mary's Catholic Primary School – pension asset of £151,000  
St Paul's Catholic Primary School – pension asset of £84,000  
Christ The King Catholic and Church of England Primary School – pension asset of £290,000  
Ellesmere Port Catholic High School – pension asset of £82,000  
St Joseph's Catholic Primary School – pension liability of £34,000  
Shrewsbury Cathedral Catholic Primary School and Nursery – pension asset of £194,000  
St Patrick's Catholic Primary School – pension asset of £235,000  
St Peter and St Paul Catholic Primary School – pension asset of £134,000  
St Luke's Catholic Primary School – pension asset of £182,000  
St. Benedict's Catholic Primary School – pension liability of £104,000  
St. Mary's Catholic Primary School – pension liability of £88,000  
St John's Catholic Primary School – pension asset of £182,000  
Our Lady and St Oswald's Catholic Primary School – pension asset of £143,000

In accordance with applicable accounting standards, the asset values in All Hallows Catholic College, St Alban's Catholic Primary School, Saint Mary's Catholic Primary School, St Paul's Catholic Primary School, Christ The King Catholic and Church of England Primary School, Ellesmere Port Catholic High School, Shrewsbury Cathedral Catholic Primary School and Nursery, St Patrick's Catholic Primary School, St Peter and St Paul Catholic Primary School, St Luke's Catholic Primary School, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School have been capped at an asset ceiling value of £nil on the basis that the asset is not deemed to be realisable.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 21 Reconciliation of net income to net cash flow from operating activities

	Notes	2025 £'000	2024 £'000
Net income for the reporting period (as per the statement of financial activities)		1,956	585
Adjusted for:			
Net surplus on conversion to academy	28	(929)	(418)
Capital grants from DfE and other capital income		(1,120)	(219)
Investment income receivable	6	(55)	(24)
Defined benefit pension costs less contributions payable	20	12	20
Defined benefit pension scheme finance cost	20	36	59
Depreciation of tangible fixed assets		279	233
(Increase) in debtors		(615)	(672)
(Decrease)/increase in creditors		(85)	460
<b>Net cash (used in)/provided by operating activities</b>		<u>(521)</u>	<u>24</u>

### 22 Analysis of changes in net funds

	1 September 2024 £'000	Cash flows £'000	31 August 2025 £'000
Cash	3,008	2,078	5,086
Cash equivalents	1,323	(1,011)	312
	<u>4,331</u>	<u>1,067</u>	<u>5,398</u>
Loans falling due within one year	(4)	-	(4)
Loans falling due after more than one year	(13)	4	(9)
	<u>4,314</u>	<u>1,071</u>	<u>5,385</u>

### 23 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	58	35
Amounts due in two and five years	98	22
	<u>156</u>	<u>57</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

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#### 24 Capital commitments

	2025	2024
	£'000	£'000
Expenditure contracted for but not provided in the financial statements	140	116

At the balance sheet date, the academy trust has £116,000 of capital commitments from the previous year due to delays in completing the fire door replacement works at St Alban's Catholic Primary School funded by Condition Improvement Funds and reserves. The academy trust also has a further £24,000 of capital commitments at the balance sheet date relating to construction of entrance gates at St Joseph's Catholic Primary School due to be funded by reserves.

#### 25 Related party transactions

Owing to the nature of the academy trust and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest. The following related party transactions took place in the financial period.

J Hardy, a trustee, is also a director at CRE8 Macclesfield Ltd and therefore has an interest. During the year, the academy trust paid £6,440 (2024: £4,880) in relation to Learning Plus sessions. At the balance sheet date, £1,200 (2024: £1,120) was owed by the academy trust.

The Diocese of Shrewsbury is related to the academy trust by virtue of its role as sponsor. During the year, the academy trust made payments of £37,980 (2024: £40,286) to the Diocese in respect of support services provided. At the balance sheet date, an amount of £3,199 (2024: £9,558) was owed by the academy trust to the Diocese.

In entering into the above transactions, the academy trust has complied with the requirements of the Academy Trust Handbook 2024.

#### 26 Members' liability

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

#### 27 Agency arrangements

The academy trust distributes 16-19 bursary funds to students as an agent for the DfE. In the accounting period ending 31 August 2025 the academy trust received £21,067 and disbursed £15,992 from the fund. As at 31 August 2025, the cumulative unspent 16-19 bursary fund is £15,388, of which £5,255 relates to undistributed funding that is repayable to DfE. Comparatives for the accounting period ending 31 August 2024 are £22,693 received, £12,380 disbursed, total cumulative unspent fund of £10,313 of which £nil was repayable to DfE.

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

### For the year ended 31 August 2025

#### 28 Conversion to an academy

On 1 November 2024, St Peter and St Paul Catholic Primary School and St Luke's Catholic Primary School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to Our Lady Help of Christians Catholic Academy Trust from Telford and Wrekin Local Authority for £nil consideration.

On 1 April 2025, St. Benedict's Catholic Primary School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to Our Lady Help of Christians Catholic Academy Trust from Cheshire East Local Authority for £nil consideration.

On 1 June 2025, St. Mary's Catholic Primary School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to Our Lady Help of Christians Catholic Academy Trust from Cheshire East Local Authority for £nil consideration.

On 1 June 2025, St John's Catholic Primary School and Our Lady and St Oswald's Catholic Primary School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to Our Lady Help of Christians Catholic Academy Trust from Shropshire Local Authority for £nil consideration.

The transfer has been accounted for as a combination that is in substance a gift. The assets and liabilities transferred were valued at their fair values and recognised in the balance sheet under the appropriate headings with a corresponding net amount recognised as a net gain in the statement of financial activities as donations – transfer from local authority on conversion.

The following table sets out the fair values of the identifiable assets and liabilities transferred and an analysis of their recognition in the statement of financial activities.

<b>Academy</b>	<b>Location</b>	<b>Date of conversion</b>		
St Peter and St Paul Catholic Primary School	Telford	1 November 2024		
St Luke's Catholic Primary School	Telford	1 November 2024		
St. Benedict's Catholic Primary School	Wilmslow	1 April 2025		
St. Mary's Catholic Primary School	Middlewich	1 June 2025		
St John's Catholic Primary School	Bridgnorth	1 June 2025		
Our Lady and St Oswald's Catholic Primary School	Oswestry	1 June 2025		

	<b>Unrestricted funds</b>	<b>Restricted funds:</b>		<b>Total</b>
	<b>£'000</b>	<b>General</b>	<b>Fixed asset</b>	<b>2025</b>
<b>Net assets transferred:</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Other tangible fixed assets	-	-	22	22
Cash	759	-	75	834
Pension scheme surplus	-	73	-	73
	<u>759</u>	<u>73</u>	<u>97</u>	<u>929</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 28 Conversion to an academy

Total	Unrestricted funds	Restricted funds:		Total 2025
		General	Fixed asset	
Funds surplus/(deficit) transferred:	£'000	£'000	£'000	£'000
Fixed assets funds	-	-	97	97
LA budget funds	679	-	-	679
School private fund	80	-	-	80
LGPS pension funds	-	73	-	73
	<u>759</u>	<u>73</u>	<u>97</u>	<u>929</u>

#### St Peter and St Paul Catholic Primary School

Funds surplus/(deficit) transferred:	Unrestricted funds	Restricted funds		Total 2025
		General	Fixed asset	
	£'000	£'000	£'000	£'000
Fixed assets funds	-	-	36	36
LA budget funds	80	-	-	80
School private fund	32	-	-	32
LGPS pension funds	-	38	-	38
	<u>112</u>	<u>38</u>	<u>36</u>	<u>186</u>

#### St Luke's Catholic Primary School

Funds surplus/(deficit) transferred:	Unrestricted funds	Restricted funds		Total 2025
		General	Fixed asset	
	£'000	£'000	£'000	£'000
Fixed assets funds	-	-	15	15
LA budget funds	235	-	-	235
School private fund	12	-	-	12
LGPS pension funds	-	61	-	61
	<u>247</u>	<u>61</u>	<u>15</u>	<u>323</u>

#### St. Benedict's Catholic Primary School

Funds surplus/(deficit) transferred:	Unrestricted funds	Restricted funds		Total 2025
		General	Fixed asset	
	£'000	£'000	£'000	£'000
Fixed assets funds	-	-	3	3
LA budget funds	85	-	-	85
School private fund	4	-	-	4
LGPS pension funds	-	(175)	-	(175)
	<u>89</u>	<u>(175)</u>	<u>3</u>	<u>(83)</u>

#### St. Mary's Catholic Primary School

Funds surplus/(deficit) transferred:	Unrestricted funds	Restricted funds		Total 2025
		General	Fixed asset	
	£'000	£'000	£'000	£'000
Fixed assets funds	-	-	7	7
LA budget funds	19	-	-	19
School private fund	27	-	-	27
LGPS pension funds	-	(126)	-	(126)
	<u>46</u>	<u>(126)</u>	<u>7</u>	<u>(73)</u>

# Our Lady Help Of Christians Catholic Academy Trust

## Notes to the financial statements (continued)

For the year ended 31 August 2025

### 28 Conversion to an academy

	St John's Catholic Primary School			Total 2025 £'000
	Unrestricted funds £'000	Restricted funds General £'000	Fixed asset £'000	
<b>Funds surplus/(deficit) transferred:</b>				
Fixed assets funds	-	-	15	15
LA budget funds	93	-	-	93
School private fund	3	-	-	3
LGPS pension funds	-	153	-	153
	96	153	15	264

	Our Lady and St Oswald's Catholic Primary School			Total 2025 £'000
	Unrestricted funds £'000	Restricted funds General £'000	Fixed asset £'000	
<b>Funds surplus/(deficit) transferred:</b>				
Fixed assets funds	-	-	21	21
LA budget funds	167	-	-	167
School private fund	2	-	-	2
LGPS pension funds	-	122	-	122
	169	122	21	312