

Scartho Junior Academy Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Forrester Boyd Robson Limited
Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
East Yorkshire
HU17 0RT

Scartho Junior Academy Limited

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Scartho Junior Academy Limited

Reference and administrative details

Members	M Topliss (resigned 3 December 2024) J Dyson S Bolaji B Wood A Dyson M Hall (appointed 3 December 2024)
Trustees (Directors)	S Bolaji N Rice (accounting officer) J Jennings S Smith J Dyson G Blake L Sanderson J Graves L Drake S Bradley (appointed 19 September 2024) C Seddon (appointed 12 December 2024)
Senior Management Team	N Rice, Principal R Rose, Assistant Principal N Fawn, Assistant Principal P Kettrick, School Business Manager
Principal and Registered Office	Edge Avenue Grimsby North East Lincs DN33 2DH
Company Registration Number	07805677
Auditors	Forrester Boyd Robson Limited Kingfisher Court Plaxton Bridge Road Woodmansey Beverley East Yorkshire HU17 0RT
Bankers	HSBC Bank PLC 55 Victoria Street Grimsby DN31 1UX
Solicitors	Wilkin Chapman Rollits 26 Chantry Lane Grimsby DN31 2LJ

Scartho Junior Academy Limited

Trustees' Annual Report for the Year Ended 31 August 2025

The Trustees present their annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 August 2025. The annual report serves the purposes of both a Trustees' report, incorporating a strategic report, and a Directors' report under company law.

The academy trust operates 1 junior school academy in Grimsby. Its academy has a combined pupil capacity of 240 and had a roll of 253 in the school census on May 2025.

Structure, governance and management

Constitution

The academy trust is a company limited by guarantee and is an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust. The company registration number is 07805677.

The governors act as the trustees for the charitable activities of Scartho Junior Academy and 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 accounts are approved are included in the Reference and Administrative Details on page 1.

Members' liability

Each member of the charitable company undertakes to contribute to the assets of the 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 £1 for the debts and liabilities contracted before they cease to be a member.

Trustees' indemnities

The academy trust through its Articles has indemnified its Trustees to the fullest extent permissible by law. During the period the Academy also purchased and maintained liability insurance for its Trustees.

Method of recruitment and appointment or election of Trustees/Governors

The governors are directors of the charitable company for the purposes of the Companies Act 2006 and trustees for the purposes of charity legislation.

Governors have a four year term. After this, if applicable, they can be re-elected. Parent governors' vacancies are filled by parents who submit an application, have a nomination by another parent and seconded by a different parent. Elections then take place if there are more candidates than vacancies.

During the period under review the governors held six main meetings.

Policies and procedures adopted for the induction and training of Trustees/Governors

There is a formal governors' induction process. Potential governors are invited to meet with the Principal and Chair of Governors to walk the school and to discuss what is involved in becoming a governor and to learn about the school ethos and values.

All new governors will be given a tour of the Academy and the chance to meet with the Principal. All governors have access to policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as governors. This can all be accessed via our virtual platform called 'Governor Hub'.

Scartho Junior Academy Limited

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Organisational structure

A unified leadership and management structure has been developed to help improve the way in which the Academy is run. The structure now consists of four levels: the Governors, the Senior Leadership Team, the Business Team and the Teaching Team. The aim of the leadership structure is to devolve responsibility and encourage involvement in decision making at all levels.

The governors are responsible for setting general policy, adopting an annual development plan and budget, monitoring the Academy by the use of budgets and making major decisions about the direction of the Academy and senior staff appointments.

The Senior Leadership Team are the Principal, the two Assistant Principals and the School Business Manager. These leaders control the Academy at an executive level, implementing the policies laid down by the governors and reporting back to them. As a group the Senior Leaders are responsible for the authorisation of spending within agreed budgets and limits and the appointment of staff posts in the Leadership Team always contain at least one governor.

The Business Team includes the School Business Manager, Principal and Admin Officer. These managers are responsible for the day to day operation of the Academy, in particular organising the teaching staff, facilities, financial transactions and students.

The Teaching Team consists of all the class teachers

Arrangements for setting pay and remuneration of key management personnel

Principal and Assistant Principals' pay and remuneration is based upon achieving set performance targets. A Performance Management process is in place and an external body is used to monitor progress against targets. The Resources Risk and Audit Committee is involved in the decision making process. The pay is set in line with the leadership pay scale as per teachers' pay and conditions.

Trade union facility time

There was no trade union facility time in the period.

Connected organisations, including related party relationships

Scartho Junior Academy works closely with Edtransform. The academy works in partnership with Edtransform to further excellence, provision and opportunity for the pupils and staff of the academy. This shared learning ethos is based around the REAL Projects approach.

Objectives and activities

Objects and aims

The principal objectives and activity of the charitable company is the operation of the Scartho Junior Academy to provide education for pupils of different abilities between the ages of 7 and 11.

Scartho Junior Academy Limited

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Objectives, strategies and activities

In accordance with the articles of association the charitable company has adopted a "Scheme of Government" approved by the Secretary of State for Education and Skills. The Scheme of Government specifies, amongst other things, the basis for admitting students to the Academy, the catchment area from which the students are drawn and that the curriculum should comply with the substance of the national curriculum.

The main objectives of the Academy during the period ended 31 August 2025 are summarised below -

- to ensure that every child enjoys the same high quality education in terms of resourcing, tuition and care;
- to raise the standard of educational achievement of all pupils;
- to improve the effectiveness of the Academy by keeping the curriculum and organisational structure under continual review;
- to provide value for money for the funds expended;
- to comply with all appropriate statutory and curriculum requirements;
- to maintain close links with industry and commerce; and
- to conduct the Academy's business in accordance with the highest standards of integrity, probity and openness.

The Academy's main strategy is encompassed in its mission statement which is 'Develop a Lifelong Love of Learning'. To this end the activities provided include:

- teaching and learning opportunities for all students to attain appropriate academic progress;
- training opportunities for all staff
- a programme of sporting and after school leisure activities for all students.

Ofsted

The Academy was inspected by Ofsted in June 2024 the previous inspection was December 2018. During this five year period, there were two changes to the inspection framework. Each time the framework changed the expectation of what each rating equated to also increased. The end judgement was that the Academy was 'good'.

The key points of strength identified were:

- Pupils achieve well and this is reflected in their outcomes.
- Pupils' wider development is given the same priority as their academic studies.
- Pupils conduct themselves well around school, act maturely, are welcoming and interested in others.
- Pupils hold a positive view of the school.
- Pupils describe a school where people get along with each other and help one another.
- Disruption to learning is rare.
- Adults care for the wellbeing of pupils at the school.
- Parents and carers value the school's effective work to support their children's development.
- The school integrates opportunities for pupils' personal development throughout the curriculum.
- The school uses residential trips to develop pupils' independence and cultural understanding.
- Opportunities such as these prepare pupils well for their next steps in education.
- Pupils learn an ambitious academic curriculum.
- Pupils talk confidently about the knowledge and skills that they learn in individual subjects.
- The schools curriculum links pupils' learning in different subjects effectively.
- Adults support pupils with SEND well in lessons and this enables them to learn the same ambitious curriculum as their peers.
- Pupils read books from a range of authors and genres and reading for pleasure is promoted by the school.
- During the school's well-being lessons, pupils learn important knowledge, such as how to eat healthily or to maintain physical and mental health.
- Through this curriculum, pupils learn to understand emotions and how these have an impacts on their behaviour.
- The school teaches pupils how to manage their behaviours and this effective work helps pupils learn to regulate their own behaviours consistently.
- Regular attendance is well promoted at the school.
- Leaders have a clear understanding of the school's strengths and areas of development.
- Staff at the school feel valued and appreciate the support that leaders provide.
- The arrangements for safeguarding are effective.

As with all inspections, there are areas that need further development. There was only one action point:

- The school should ensure that staff have the knowledge and skills that they need to teach phonics consistently well.

Scartho Junior Academy Limited

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Public benefit

The academy trust provides educational services to all children in the local area. The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance provided by the Charity Commission.

Strategic Report

Achievements and performance

Total students in the period ended 31st August 2025 numbered 245. The Academy has obtained agreement from the Department for Education (DfE) to admit 60 students each year from September 2012. To ensure that standards are continually raised the Academy operates a rigorous, yet supportive, coaching and professional development programme. This goes hand in hand with a programme of purposeful visits by governors. This is then complimented with a rigorous monitoring procedure that includes regular reviews of the progress of all pupils.

Successes and Achievements

1. The Trust successfully interviewed and appointed a Principal to succeed the current Principal, who is taking early retirement in December 2025.
2. Trustees - the Principal and Trustees have continued to develop the strategic role of trustees, building on the significant work that has taken place since the Trust had the external NGA review in 2022.
3. Y6 SATs Results – for the fourth year in a row, since COVID, our SATs results were above, or well above, the national averages.

Key financial performance indicators

A benchmarking exercise is carried out with other similar academies locally to ensure expenditure is comparable and appropriate.

Going concern

The governing body has a reasonable expectation that the academy trust has adequate resources to continue in operational existence for at least 12 months from the date of this report.

For this reason it continues to adopt the going concern basis in preparing the financial statements.

Financial review

Most of the Academy's income is obtained from the DfE in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the DfE during the year ended 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

During the period ended 31 August 2025, total expenditure of £1,629,102 (2024: £1,534,290) was more than covered by recurrent grant funding from the DfE together with other incoming resources and the balance brought forward from the previous year.

At 31 August 2025 the net book value of fixed assets was £2,156,285 (2024: £2,226,967) and movements in tangible fixed assets are shown in note 11 to the financial statements. The assets were used exclusively for providing education and the associated support services to the pupils of the Academy.

The Actuary has calculated the pension scheme deficit as £NIL as at 31 August 2025, which remains a constant from the value brought forward at the start of the year. Further detail is provided in note 22 of this set of accounts.

The surplus made on free reserves in the year is £63,766 (2024: £25,685).

Scartho Junior Academy Limited

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Reserves policy

The governors review the reserve levels of the Academy annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The governors have determined that the appropriate level of free reserves should be equivalent to 1-3 months expenditure, approximately £300,000.

The balances remaining in free revenue reserves total £647,431 (2024: £583,665), made up of £378,700 (2024: £352,855) of restricted funds and £268,731 (2024: £230,810) in unrestricted funds.

Steps have been taken to eliminate the pension scheme deficit as contributions have increased since converting to an academy. It is possible that the deficit can have an effect on the cashflow of the Academy, as it may mean the contributions will have to change again in the future.

The Academy Trust held fund balances at 31 August 2025 of £2,810,461 (2024: £2,810,632) comprising £2,163,030 (2024: 2,226,967) of restricted fixed asset funds (which can only be realised by disposing of tangible fixed assets), £378,700 (2024: £352,855) of restricted general funds, £268,731 (2024: £230,810) of unrestricted general funds and a pension reserve deficit of £NIL (2024: £NIL).

Investment policy

The Academy currently holds surplus cash balances in line with the Academy's Investment Policy. The aim of this policy is to ensure that funds which the Academy does not immediately need to cover anticipated expenditure are invested in such a way as to maximise income but with minimal risk.

Our aim is to spend funding with which we are entrusted for the direct education benefit of students as soon as is prudent.

The Academy does not consider the investment of surplus funds as a primary activity, rather it is the result of good practice as and when circumstances allow.

Principal risks and uncertainties

The principal risks have been identified by Governors and include:

- A reduction of pupil numbers and the impact that this will have on funding, Trustees are monitoring pupil numbers at the infant school to ensure any dips in numbers are planned for in advance. Doing this will enable the Academy to still deliver a successful curriculum and appropriate staffing throughout the whole of SJA all whilst being financially sustainable.
- The opening of a new school on the Scartho Top estate could impact further on pupil numbers and then, in turn, on the budget.
- The school's experienced Principal is retiring in December 2025. This could lead to a period of instability and change.

Fundraising

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

Plans for future periods

Over the next 2/3 years, the school will continue to build on the progress made this year by focusing on improving the quality of education, strengthening leadership capacity and further enhancing the wellbeing and personal development of all pupils. As the new head teacher is inexperienced, support will be put in place to establish a smooth transition during this period of change. As part of our forward planning, we will continue to review falling pupil numbers from Scartho Infants, staffing structures and financial modelling to ensure the school remains both high-performing and financially secure. Focus on enhanced exposure in the community and marketing to attract new pupils will be key. Finally, using our reserves, the school will maintain ongoing work to enhance the physical environment, including phased improvements to classrooms and outdoor learning spaces, ensuring that our site continues to provide a safe, engaging and inclusive environment for all pupils. Alongside this, we will monitor and review the use of the new outside AP created where the bike sheds used to be, to make sure we maximise the effectiveness of this investment.

Auditor

Insofar as the Trustees are aware:

Scartha Junior Academy Limited

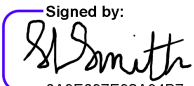
Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

- 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.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Forrester Boyd Chartered Accountants as auditors of the company is to be proposed at the forthcoming Annual General Meeting.

Trustees' Annual Report, incorporating a Strategic Report, was approved by order of the board of trustees, as the company directors, on 2 December 2025 and signed on its behalf by:

Signed by:

0A9E097E92A84B7.....
S Smith
Trustee

Scartho Junior Academy Limited

Governance Statement

Scope of responsibility

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

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

The board of trustees has delegated the day-to-day responsibility to the headteacher, as accounting officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between Scartho Junior Academy Limited and the Secretary of State for Education. They are also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

Governance

The information on governance included here supplements that described in the Trustees' Annual Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 6 times during the year. Attendance during the year at meetings of the board of trustees was as follows:

Trustee	Meetings attended	Out of a possible
S Bolaji	6	6
J Dyson	5	6
N Rice	6	6
J Jennings	5	6
S Smith	6	6
L Sanderson	4	6
J Graves	5	5
G Blake	4	6
L Drake	5	6
S Bradley (appointed 19 September 2024)	6	6
C Seddon (appointed 12 December 2024)	4	4

Governance reviews

Usually, during the academic year the Governing Body undertakes a rigorous self-evaluation process. The self-evaluation process is based upon an agreed format that was developed by the senior leadership team and the chair and vice chair. All Governors complete the self-evaluation questionnaire and then submit it to the Principal for analysis. This analysis is then compared to the previous year's results to identify areas of strength and areas to develop. This rigorous self-evaluation process took place in the Autumn Term of 2024/25.

Conflicts of Interest

Trustees consider any conflict of interests to prevent any potential effect on their decision making. Trustees identify conflicts of interests at an early stage and declarations of interest are included as an agenda item at the start of each meeting. This is recorded in the minutes from the meeting. New Trustees are asked about potential conflicts of interests prior to their induction. A complete and up to date register is maintained that identifies relevant business and pecuniary interest of members, trustees and SLT and Business Team members. The Trusts website includes business and pecuniary interests register.

The Resources Committee is a sub-committee of the main governing body. The purpose of the committee is to ensure effective internal controls exist, review the Academy's risk and to approve and monitor the budget. Attendance at meetings in the year was as follows:

Scartho Junior Academy Limited

Governance Statement (continued)

Trustee	Meetings attended	Out of a possible
S Bolaji	2	3
N Rice	3	3
J Jennings	3	3
J Graves	2	3
L Drake	3	3
G Blake	3	3
S Bradley	1	1

Review of value for money

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

The accounting officer considers how the 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 available. The accounting officer for the academy trust has delivered improved value for money during the year by:

- The Academy budget is set reflecting the key objectives and mission for the forthcoming year and a further 2 year projection is included, to allow for short term and medium term planning decisions, within the funding envelope. Budgets are monitored on a monthly basis and management accounts are issued termly to allow for regular monitoring by the Resources Committee and to ensure timely challenge and value for money. Financial Governance is strong, with experienced Governors with financial backgrounds on the Resources Committee.
- Continuing with its commitment to high quality CPD.
- Taking part in North East Lincolnshire Council's energy procurement scheme has achieved savings resulting from the benefits of economies of scale.

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 ongoing 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 Scartho Junior Academy Limited for the year ended 31 August 2025 and up to the date of approval of the annual report and financial statements.

Capacity to handle risk

The board of trustees has reviewed the key risks to which the academy trust is exposed, together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The board of trustees is of the view that there is a formal ongoing process for identifying, evaluating and managing the academy trust's significant risks that has been in place for the year ended 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 Resources Committee of reports, which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes;

Scartho Junior Academy Limited

Governance Statement (continued)

- setting targets to measure financial and other performance;
- clearly defined purchasing (asset purchase or capital investment) guidelines;
- identification and management of risks.

The Board of Trustees has decided:

- to buy in an internal audit service from Duncan & Toplis

The 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:

Visit 1

- To assess the academy trust's banking and cash controls

Visit 2

- To assess the academy trust's compliance and credit card controls

On a quarterly basis, the reports to the board of trustees, through the audit committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities and annually prepares an annual summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

There were no material control or other issues reported to date.

Review of effectiveness

As Accounting Officer, the headteacher has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

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

The Accounting Officer has been advised of the implications of the result of their review of the system of internal control by the Resources Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

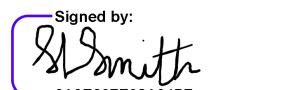
Conclusion

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

Approved by order of the members of the board of trustees on 2 December 2025 and signed on its behalf by:

DocuSigned by:

034EEAC12186403:.....
N Rice
Trustee

Signed by:

0A9E097E92A84B7:.....
S Smith
Trustee

Scartho Junior Academy Limited

Statement of regularity, propriety and compliance

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

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

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

DocuSigned by:

034EEAC12186403.....

N Rice

Accounting officer

2 December 2025

Scartho Junior Academy Limited

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial 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:

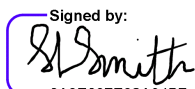
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 grants received from 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 2 December 2025 and signed on its behalf by:

Signed by:

 0A8E097E92A04B7.....
 S Smith
 Trustee

Scartho Junior Academy Limited

Independent Auditor's Report on the Financial Statements to the Members of Scartho Junior Academy Limited

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 original financial statements were 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 Trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Other information includes trustees' report (incorporating the strategic report and the directors' report), the governance statement, and the Accounting Officer's statement. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Scartho Junior Academy Limited

Independent Auditor's Report on the Financial Statements to the Members of Scartho Junior Academy Limited (continued)

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report, (which includes the Strategic Report and the Directors' Report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Directors' Report included within the Trustees' Annual Report, have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where 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 Directors' 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 [set out on page 12], the Trustees (who are also directors of the Academy Trust for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor 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:

- Discussions with management, including consideration of known or suspected instances of non-compliance held
- Challenging assumptions and judgements made within significant accounting estimates and judgements such as depreciation and the pension scheme liability
- Testing of income, bank, purchases and payroll, systems and controls and providing conclusions on the regularity of samples chosen
- Identification of key laws and regulations central to the academies operations and review of compliance with such laws including a review of the Academy Trust Handbook 2024 and correspondence with solicitors to identify any on-going litigation
- Testing of journal entries and potential override of systems

Scartho Junior Academy Limited

Independent Auditor's Report on the Financial Statements to the Members of Scartho Junior Academy Limited (continued)

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. The 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

A further description of our responsibilities is available on the Financial Reporting Council's website at: 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 Academy Trust's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Academy Trust's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Academy Trust and the Academy Trust's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:


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Kevin Hopper BFP FCA (Senior Statutory Auditor)

For and on behalf of Forrester Boyd Robson Limited, Statutory Auditor

Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
East Yorkshire
HU17 0RT

2 December 2025

Scartho Junior Academy Limited

Independent Reporting Accountant's Report on Regularity to Scartho Junior Academy Limited and the Secretary of State for Education

In accordance with the terms of our engagement letter dated 6 June 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 Scartho Junior Academy Limited 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 Scartho Junior Academy Limited and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we may state to Scartho Junior Academy Limited 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 Scartho Junior Academy Limited and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of the Scartho Junior Academy's accounting officer and the reporting accountant

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

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

Approach

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

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

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

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

The work undertaken to draw to our conclusion includes:

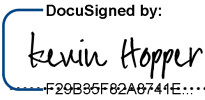
- Evaluating the systems and control environment;
- Assessing the risk of irregularity, impropriety and non-compliance;
- Ensuring that all the activities of the academy trust are in keeping with the academy's framework and the charitable objectives;
- Obtaining representations from the Accounting Officer and Key Management Personnel.

Scartho Junior Academy Limited

Independent Reporting Accountant's Report on Regularity to Scartho Junior Academy Limited and the Secretary of State for Education (continued)

Conclusion

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

DocuSigned by:

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Kevin Hopper BFP FCA, Reporting Accountant
For and on behalf of Forrester Boyd Robson Limited,

Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
East Yorkshire
HU17 0RT

2 December 2025

Scartho Junior Academy Limited

Statement of Financial Activities for the Year Ended 31 August 2025 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	2024/25 Total £	2023/24 Total £
Income and endowments from:						
Donations and capital grants	2	-	-	6,745	6,745	6,745
Other trading activities	4	2,430	-	-	2,430	4,778
Investments	5	-	-	-	-	1,345
<i>Charitable activities:</i>						
Funding for the Academy trust's educational operations	3	<u>36,735</u>	<u>1,581,021</u>	<u>-</u>	<u>1,617,756</u>	<u>1,457,657</u>
Total		39,165	1,581,021	6,745	1,626,931	1,470,525
Expenditure on:						
<i>Charitable activities:</i>						
Academy trust educational operations	7	<u>1,244</u>	<u>1,557,176</u>	<u>70,682</u>	<u>1,629,102</u>	<u>1,534,290</u>
Net income/(expenditure)		37,921	23,845	(63,937)	(2,171)	(63,765)
Other recognised gains and losses						
Actuarial gains on defined benefit pension schemes	22	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>43,000</u>
Net movement in funds/(deficit)		37,921	25,845	(63,937)	(171)	(20,765)
Reconciliation of funds						
Total funds brought forward at 1 September 2024		<u>230,810</u>	<u>352,855</u>	<u>2,226,967</u>	<u>2,810,632</u>	<u>2,831,397</u>
Total funds carried forward at 31 August 2025		<u>268,731</u>	<u>378,700</u>	<u>2,163,030</u>	<u>2,810,461</u>	<u>2,810,632</u>

Comparative figures are stated on page 19.

Scartho Junior Academy Limited

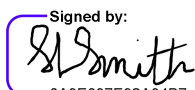
Statement of Financial Activities for the Year Ended 31 August 2024 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	2023/24 Total £
Income and endowments from:					
Donations and capital grants	2	-	-	6,745	6,745
<i>Charitable activities:</i>					
Funding for the Academy trust's educational operations	3	34,649	1,423,008	-	1,457,657
Other trading activities	4	4,778	-	-	4,778
Investments	5	1,345	-	-	1,345
Total		40,772	1,423,008	6,745	1,470,525
Expenditure on:					
<i>Charitable activities:</i>					
Academy trust educational operations	7	4,051	1,443,039	87,200	1,534,290
Net income/(expenditure)		36,721	(20,031)	(80,455)	(63,765)
Transfers between funds		-	2,995	(2,995)	-
Other recognised gains and losses					
Actuarial gains on defined benefit pension schemes	22	-	43,000	-	43,000
Net movement in funds/(deficit)		36,721	25,964	(83,450)	(20,765)
Reconciliation of funds					
Total funds brought forward at 1 September 2023		194,089	326,891	2,310,417	2,831,397
Total funds carried forward at 31 August 2024		230,810	352,855	2,226,967	2,810,632

Scartho Junior Academy Limited**(Registration number: 07805677)**
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	2,156,285	2,226,967
Current assets			
Debtors	12	116,652	62,719
Cash at bank and in hand		<u>703,872</u>	<u>669,925</u>
		820,524	732,644
Liabilities			
Creditors: Amounts falling due within one year	13	<u>(166,348)</u>	<u>(148,979)</u>
Net current assets		<u>654,176</u>	<u>583,665</u>
Total assets less current liabilities		<u>2,810,461</u>	<u>2,810,632</u>
Net assets excluding pension asset		<u>2,810,461</u>	<u>2,810,632</u>
Total net assets		<u>2,810,461</u>	<u>2,810,632</u>
Funds of the Academy Trust:			
Restricted funds			
Restricted general fund	14	378,700	352,855
Restricted fixed asset fund	14	<u>2,163,030</u>	<u>2,226,967</u>
		2,541,730	2,579,822
Unrestricted funds			
Unrestricted general fund	14	<u>268,731</u>	<u>230,810</u>
Total funds		<u>2,810,461</u>	<u>2,810,632</u>

The financial statements on pages 18 to 41 were approved by the Trustees, and authorised for issue on 2 December 2025 and signed on their behalf by:

Signed by:

 0A9E097E92A84B7.....
 S Smith
 Trustee

Scartho Junior Academy Limited

Statement of Cash Flows for the year ended 31 August 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities	17	27,202	28,355
Cash flows from investing activities	18	<u>6,745</u>	<u>4,340</u>
Change in cash and cash equivalents in the year		33,947	32,695
Cash and cash equivalents at 1 September		<u>669,925</u>	<u>637,230</u>
Cash and cash equivalents at 31 August	19	<u><u>703,872</u></u>	<u><u>669,925</u></u>

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting policies

General information

The academy trust is a private company, limited by guarantee and incorporated in the United Kingdom.

The address of its registered office is:

Scartho Junior Academy
Edge Avenue
Grimsby
DN33 2DH

The financial statements were authorised for issue by the board on 2 December 2025.

Statement of accounting policies

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.

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 accounts 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 DFE, the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company and have been rounded to the nearest pound.

Scartho Junior Academy Limited meets the definition of a public benefit entity under FRS 102.

The financial statements cover the individual entity, Scartho Junior Academy Limited.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the 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.

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.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

1 Accounting policies (continued)

Grants

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

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

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

Donations

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

Other income

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

Expenditure

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

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.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

1 Accounting policies (continued)

Tangible fixed assets

Assets costing £2,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

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

Depreciation is provided on 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 lives, per the table below.

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

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

Asset class	Depreciation method and rate
Leasehold Land	125 years
Buildings	20 to 50 years
Computer Equipment	33% straight line basis
Furniture and Equipment	20% straight line basis

Liabilities

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

Leased assets

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

Long term leasehold land:

The land is held on a 125 year lease with North East Lincolnshire Council. It was recognised as an asset on conversion and is being depreciated accordingly.

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 transaction 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 a transaction 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.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

1 Accounting policies (continued)

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.

Pension 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.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the academy 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 on the basis of 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 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/(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.

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.

Critical accounting estimates and areas of judgement

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.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

1 Accounting policies (continued)

Critical accounting estimates and assumptions

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

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 22, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 August 2024. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

The Trustees do not believe the asset value of the Local Government Pension Scheme provided by the actuary can be recovered, either through reduced contributions in the future, or through refunds in the scheme, and the asset has therefore been restricted to £NIL.

2 Donations and capital grants

	Restricted Fixed Asset Funds £	2024/25 Total £	2023/24 Total £
Capital grants	6,745	6,745	6,745

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

3 Funding for the Academy Trust's educational operations

	Unrestricted Funds £	Restricted General Funds £	2024/25 Total £	2023/24 Total £
Educational operations				
DfE/ESFA revenue grants				
General Annual Grant	-	1,210,184	1,210,184	1,128,348
Pupil Premium	-	128,073	128,073	110,260
Sports Partnership Grant	-	18,440	18,440	18,440
Other Grant	-	11,880	11,880	10,169
Teachers Pay Grant	-	21,140	21,140	20,663
Teachers Pension Grant	-	25,645	25,645	10,685
Mainstream School Additional Grant	-	-	-	39,340
Corse School Budget Grant	-	44,637	44,637	-
	-	1,459,999	1,459,999	1,337,905
Other government grants				
Local Authority Income	-	121,022	121,022	85,103
Non-government grants and other income				
Other Income	36,735	-	36,735	34,649
Total	36,735	1,581,021	1,617,756	1,457,657

4 Other trading activities

	Unrestricted Funds £	2024/25 Total £	2023/24 Total £
Hire of facilities	580	580	800
Other sales	1,850	1,850	3,978
	2,430	2,430	4,778

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

5 Investment income

	2024/25 Total £	2023/24 Total £
Short term deposits	-	1,345

6 Expenditure

	Non Pay Expenditure			2024/25 Total £	2023/24 Total £
	Staff costs £	Premises £	Other costs £		
Academy trust's educational operations					
Direct costs	1,047,361	-	136,194	1,183,555	1,122,025
Allocated support costs	134,391	207,061	104,095	445,547	412,265
	1,181,752	207,061	240,289	1,629,102	1,534,290

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

6 Expenditure (continued)

Net income/(expenditure) for the year includes:

	2024/25 £	2023/24 £
Operating lease rentals	3,484	3,484
Depreciation	70,684	87,201
Fees payable to auditor - audit	7,875	7,500
Fees payable to auditor - other audit services	2,100	1,870
	<u>2,100</u>	<u>1,870</u>

7 Charitable activities

	2024/25 £	2023/24 £
Direct costs - educational operations	1,183,555	1,122,025
Support costs - educational operations	445,547	412,265
	<u>1,629,102</u>	<u>1,534,290</u>

	Educational operations £	2024/25 Total £	2023/24 Total £
Analysis of support costs			
Support staff costs	134,391	134,391	126,587
Depreciation	70,682	70,682	87,200
Technology costs	31,306	31,306	26,289
Premises costs	136,379	136,379	102,036
Other support costs	51,154	51,154	51,240
Governance costs	21,635	21,635	18,913
Total support costs	<u>445,547</u>	<u>445,547</u>	<u>412,265</u>

8 Staff

Staff costs

	2024/25 £	2023/24 £
Staff costs during the year were:		
Wages and salaries	860,759	829,930
Social security costs	85,159	74,485
Pension costs	223,917	200,780
	<u>1,169,835</u>	<u>1,105,195</u>
Agency Staff Costs	11,917	5,939
	<u>1,181,752</u>	<u>1,111,134</u>

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

8 Staff (continued)

Staff numbers

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

	2024/25	2023/24
	No	No
Teachers	8	9
Administration and support	16	15
Management	4	4
	<u>28</u>	<u>28</u>

Higher paid staff

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

	2025	2024
	No	No
£80,001 - £90,000	<u>1</u>	<u>1</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 and employer national insurance contributions) received by key management personnel for their services to the academy trust was £340,054 (2024: £318,699).

9 Related party transactions - trustees' remuneration and expenses

One or more trustees has been paid remuneration or has received other benefits from employment with the academy trust. The principal and other staff trustees only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment. The value of trustees' remuneration and other benefits was as follows:

N Rice (Head Teacher):

Remuneration: £85,000 - £90,000 (2024 - £85,000 - £90,000)
Employer's pension contributions: £25,000 - £30,000 (2024 - £20,000 - £25,000)

J Jennings (Staff Trustee):

Remuneration: £15,000 - £20,000 (2024 - £15,000 - £20,000)
Employer's pension contributions: £0 - £5,000 (2024 - £0 - £5,000)

J Graves (Staff Trustee):

Remuneration: £45,000 - £50,000 (2024 - £45,000 - £50,000)
Employer's pension contributions: £10,000 - £15,000 (2024 - £10,000 - £15,000)

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

Other related party transactions involving the trustees are set out in note 23.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

10 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.

The cost of this insurance is included in the total insurance cost.

11 Tangible fixed assets

	Leasehold land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 September 2024	2,818,574	86,525	74,992	2,980,091
At 31 August 2025	2,818,574	86,525	74,992	2,980,091
Depreciation				
At 1 September 2024	609,901	75,465	67,758	753,124
Charge for the year	56,403	7,045	7,234	70,682
At 31 August 2025	666,304	82,510	74,992	823,806
Net book value				
At 31 August 2025	2,152,270	4,015	-	2,156,285
At 31 August 2024	2,208,673	11,060	7,234	2,226,967

Included within leasehold land and buildings is £2,152,270 (2024: £2,208,676) relating to long term leasehold land and buildings.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

12 Debtors

	2025	2024
	£	£
Trade debtors	611	754
Prepayments	72,816	39,158
Accrued grant and other income	34,326	20,558
VAT recoverable	8,899	2,249
	<u>116,652</u>	<u>62,719</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	109,065	94,738
Accruals	41,159	33,628
Deferred income	16,124	20,613
	<u>166,348</u>	<u>148,979</u>
	2025	2024
	£	£

Deferred income

Deferred income at 1 September 2024	20,613	21,196
Resources deferred in the period	16,124	20,613
Amounts released from previous periods	<u>(20,613)</u>	<u>(21,196)</u>
Deferred income at 31 August 2025	<u>16,124</u>	<u>20,613</u>

Deferred income at 31 August 2025 is made up of National tutoring grant from the ESFA not utilised that will require repaying the following financial year £NIL (2024: £4,388) and money received in advance for school trips of £16,124 (2024: £16,225).

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

14 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Gains, losses and transfers £	Balance at 31 August 2025 £
Restricted funds					
<i>Restricted general funds</i>					
General Annual Grant	267,880	1,210,184	(1,188,807)	-	289,257
Pupil Premium Grant	-	128,073	(123,606)	-	4,467
Sports Partnership Funding	-	18,440	(18,440)	-	-
Other Funding	48,130	103,302	(103,301)	-	48,131
Local Authority Funding	36,845	121,022	(121,022)	-	36,845
Total restricted general funds	352,855	1,581,021	(1,555,176)	-	378,700
<i>Restricted fixed asset funds</i>					
DfE Capital Grants	133,527	6,745	(70,682)	-	69,590
Donated Assets from Local Authority	2,006,927	-	-	-	2,006,927
Capital Expenditure from GAG/Other Reserves	86,513	-	-	-	86,513
Total restricted fixed asset funds	2,226,967	6,745	(70,682)	-	2,163,030
<i>Pension reserve funds</i>					
Pension Reserve	-	-	(2,000)	2,000	-
Total restricted funds	2,579,822	1,587,766	(1,627,858)	2,000	2,541,730
<i>Unrestricted general funds</i>					
Unrestricted Funds	230,810	39,165	(1,244)	-	268,731
Total unrestricted funds	230,810	39,165	(1,244)	-	268,731
Total funds	2,810,632	1,626,931	(1,629,102)	2,000	2,810,461

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

14 Funds (continued)

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

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Gains, losses and transfers £	Balance at 31 August 2024 £
Restricted funds					
<i>Restricted general funds</i>					
General Annual Grant	277,821	1,128,348	(1,140,684)	2,395	267,880
Pupil Premium Grant	980	110,260	(111,240)	-	-
Sports Partnership Funding	115	18,440	(19,155)	600	-
Other Funding	48,130	80,857	(80,857)	-	48,130
Local Authority Funding	36,845	85,103	(85,103)	-	36,845
Total restricted general funds	<u>363,891</u>	<u>1,423,008</u>	<u>(1,437,039)</u>	<u>2,995</u>	<u>352,855</u>
<i>Restricted fixed asset funds</i>					
DfE Capital Grants	145,962	6,745	(19,180)	-	133,527
Donated Assets from Local Authority	2,063,192	-	(56,265)	-	2,006,927
Capital Expenditure from GAG/Other Reserves	<u>101,263</u>	<u>-</u>	<u>(11,755)</u>	<u>(2,995)</u>	<u>86,513</u>
Total restricted fixed asset funds	2,310,417	6,745	(87,200)	(2,995)	2,226,967
<i>Pension reserve funds</i>					
Pension Reserve	<u>(37,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>43,000</u>	<u>-</u>
Total restricted funds	<u>2,637,308</u>	<u>1,429,753</u>	<u>(1,530,239)</u>	<u>43,000</u>	<u>2,579,822</u>
<i>Unrestricted general funds</i>					
Unrestricted Funds	<u>194,089</u>	<u>40,772</u>	<u>(4,051)</u>	<u>-</u>	<u>230,810</u>
Total unrestricted funds	194,089	40,772	(4,051)	-	230,810
Total endowment funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u><u>2,831,397</u></u>	<u><u>1,470,525</u></u>	<u><u>(1,534,290)</u></u>	<u><u>43,000</u></u>	<u><u>2,810,632</u></u>

The academy trust is not subject to GAG carried forward limits.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

14 Funds (continued)

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

General Annual Grant (GAG) income must be used for the normal running costs for the Academy.

Local Authority Statement funding is provided for the provision of services for children with special educational needs.

Pupil Premium Grant may be spent for the educational benefit of pupils registered at that school, or for the benefit of pupils registered at other schools; and on community facilities i.e. services whose provision furthers any charitable purpose for the benefit of pupils at the school or their families, or people who live or work in the locality in which the school is situated. The grant does not have to be completely spent by schools in the financial year.

Sports Partnership funding is received towards improving physical education (PE) and sport in primary schools.

Devolved capital allocated directly by the DfE must be spent on capital purposes.

Capital expenditure from other funds is made up of any fixed assets purchased during the year and the expense is the depreciation relating to these additions.

15 Analysis of net assets between funds

Fund balances at 31 August 2025 are represented by:

	Unrestricted funds £	Restricted general funds £	Restricted fixed asset funds £	Total funds £
Tangible fixed assets	-	-	2,156,285	2,156,285
Current assets	268,731	545,048	6,745	820,524
Current liabilities	-	(166,348)	-	(166,348)
Total net assets	<u>268,731</u>	<u>378,700</u>	<u>2,163,030</u>	<u>2,810,461</u>

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

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	2,226,967	2,226,967
Current assets	230,810	501,834	-	732,644
Current liabilities	-	(148,979)	-	(148,979)
Total net assets	<u>230,810</u>	<u>352,855</u>	<u>2,226,967</u>	<u>2,810,632</u>

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

16 Long-term commitments, including operating leases

Operating leases

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

	2025 £	2024 £
Amounts due within one year	3,484	3,484
Amounts due between one and five years	-	3,484
	<u>3,484</u>	<u>6,968</u>

17 Reconciliation of net expenditure to net cash inflow/(outflow) from operating activities

	2024/25 £	2023/24 £
Net expenditure	(2,171)	(63,765)
Depreciation	70,682	87,201
Capital grants from DfE and other capital income	(6,745)	(6,745)
Interest receivable	-	(1,345)
Defined benefit pension scheme cost less contributions payable	2,000	4,000
Defined benefit pension scheme finance cost	-	2,000
Increase in debtors	(53,933)	(1,591)
Increase in creditors	17,369	8,600
Net cash provided by Operating Activities	<u>27,202</u>	<u>28,355</u>

18 Cash flows from investing activities

	2024/25 £	2023/24 £
Interest received	-	1,345
Purchase of tangible fixed assets	-	(3,750)
Capital funding received from DfE group	6,745	6,745
Net cash provided by investing activities	<u>6,745</u>	<u>4,340</u>

19 Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand and at bank	703,872	669,925
Total cash and cash equivalents	<u>703,872</u>	<u>669,925</u>

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

20 Analysis of changes in net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash	669,925	33,947	703,872
Total	669,925	33,947	703,872

21 Member 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 they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before they cease to be a member.

22 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 East Riding Pension Fund. Both are multi-employer defined benefit schemes.

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

Contributions amounting to £26,905 (2024: £23,476) were payable to the schemes at 31st August 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 academies. All teachers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and the 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.

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

22 Pension and similar obligations (continued)

Valuation of the Teachers' Pension Scheme

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with 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 dependant 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% employer administration charge) 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 notional past service deficit of £39,800 million

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

The employer's pension costs paid to TPS in the period amounted to £158,471 (2024: £141,391).

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

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a 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 schemes

The LGPS is a funded defined-benefit scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2025 was £79,000 (2024 - £70,000), of which employer's contributions totalled £62,000 (2024 - £55,000) and employees' contributions totalled £17,000 (2024 - £15,000). The agreed contribution rates for future years are 21.1 per cent for employers and 5-7 per cent for employees. The scheme is managed by East Riding Pension Fund.

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

Principal actuarial assumptions

	2025 %	2024 %
Rate of increase in salaries	2.70	2.70
Rate of increase for pensions in payment/inflation	2.70	2.70
Discount rate for scheme liabilities	6.10	5.00

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

22 Pension and similar obligations (continued)

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

	2025	2024
Retiring today		
Males retiring today	20.80	20.50
Females retiring today	23.60	23.50
Retiring in 20 years		
Males retiring in 20 years	21.50	21.20
Females retiring in 20 years	<u>25.00</u>	<u>25.00</u>

Sensitivity analysis

	2025	2024
	£	£
Discount rate -0.1%	13,000	15,000
1 Year increase in Member Life Expectancy	31,000	33,000
CPI rate +0.1%	<u>13,000</u>	<u>15,000</u>

The academy trust's share of the assets in the scheme were:

	2025	2024
	£	£
Equities	755,820	620,120
Other bonds	125,970	134,080
Property	67,830	67,040
Cash and other liquid assets	<u>19,380</u>	<u>16,760</u>
Total market value of assets	<u>969,000</u>	<u>838,000</u>

The actual return on scheme assets was £74,000 (2024 - £92,000).

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

22 Pension and similar obligations (continued)

Amounts recognised in the statement of financial activities

	2024/25 £	2023/24 £
Current service cost	(64,000)	(59,000)
Interest income	43,000	38,000
Interest cost	(43,000)	(40,000)
	<u>(64,000)</u>	<u>(61,000)</u>
Total amount recognized in the SOFA	<u>(64,000)</u>	<u>(61,000)</u>

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

	2024/25 £	2023/24 £
At start of period	830,000	749,000
Current service cost	64,000	59,000
Interest cost	43,000	40,000
Employee contributions	17,000	15,000
Actuarial (gain)/loss	(148,000)	3,000
Benefits paid	(22,000)	(36,000)
	<u>784,000</u>	<u>830,000</u>
At 31 August	<u>784,000</u>	<u>830,000</u>

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

	2024/25 £	2023/24 £
At start of period	830,000	712,000
Interest income	43,000	38,000
Actuarial gain/(loss)	31,000	54,000
Employer contributions	62,000	55,000
Employee contributions	17,000	15,000
Benefits paid	(22,000)	(36,000)
Asset Ceiling Restriction	(177,000)	(8,000)
	<u>784,000</u>	<u>830,000</u>
At 31 August	<u>784,000</u>	<u>830,000</u>

23 Related party transactions

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

Scartho Junior Academy Limited

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

23 Related party transactions (continued)

Expenditure related party transactions

During the year the academy made the following related party transactions:

M Rice

(spouse of N Rice, the accounting officer)

M Rice, spouse of N Rice, the accounting officer, is employed by the academy trust as a supply teacher. M Rice's appointment was made in open competition and N Rice was not involved in the decision-making process regarding appointment. M Rice is paid within the normal pay scale for her role and receives no special treatment as a result of her relationship to the accounting officer.

C Drake

(spouse of L Drake, trustee)

C Drake, spouse of L Drake, trustee, is employed by the academy trust as a teachers assistant. C Drake's appointment was made in open competition and before L Drake's trustee appointment and so L Drake was not involved in the decision-making process regarding appointment. C Drake is paid within the normal pay scale for her role and receives no special treatment as a result of her relationship to a trustee.

C Blake

(spouse of G Blake, trustee)

C Blake, spouse of G Blake, trustee, is employed by the academy trust as a teacher. C Blake's appointment was made in open competition and before G Blake's trustee appointment and so G Blake was not involved in the decision-making process regarding appointment. C Blake is paid within the normal pay scale for her role and receives no special treatment as a result of her relationship to a trustee..

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

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Neville Rice

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sazlousmith14@hotmail.co.uk

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Kevin Hopper

k.hopper@forrester-boyd.co.uk

Partner

Forrester Boyd

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To contact us by email send messages to: a.spencer@forrester-boyd.co.uk

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