

ARISE EDUCATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2025

ARISE EDUCATION

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ARISE EDUCATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 AUGUST 2025

Trustees	Brian Nash Hannah Jacobs Christopher Snelson Lindsay Nash
Charity registered number	1184444
Principal office	St. Margarets Centre 103 Whitnash Road Whitnash Leamington Spa Warwickshire CV31 2HB
Independent auditors	Bishop Fleming Audit Limited Chartered Accountants 10 North Place Cheltenham GL50 4DW
Bankers	NatWest Royal Leamington Spa (B) Branch Royal Priors 59 The Parade Leamington Spa CV32 4ZX

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

The Trustees, present their annual report for the period 1 January 2025 to 31 August 2025. This report has been prepared in accordance with the requirements of the Charities Statement of Recommended Practice (SORP) (FRS 102).

Introduction and Overview

This reporting period marks a significant and reflective chapter in our journey as an organisation. In July 2025, we formally rebranded from VLC Education to Arise Education. This rebrand was accompanied by deeper internal work, including a deliberate shift in language and practice from care to compassion. During this period, we have developed a clear Compassion Statement, to reinforce a shared understanding that compassion is not only about support, but about dignity, agency, and relational responsibility. This work has strengthened consistency in practice, decision-making, and culture.

As part of this values work, joy was formally added as a core organisational value. We recognise joy as a vital and protective factor for both students and staff; supporting wellbeing, connection, creativity, and hope. Our values continue to shape our culture and inform both curriculum and community activity. We also note that this is a shorter reporting period, which reflects a strategic decision to transition the charity's reporting year to align with the academic year, which more closely matches student funding arrangements, contracts, and operational cycles. This change will support clearer oversight, improve planning, and ameliorate more meaningful reporting going forward.

Throughout this period, we as Trustees, have continued to focus on strategic oversight, sustainability, and impact, ensuring that we remain responsive to need, compliant in its operations, and ambitious in its vision.

OBJECTIVES AND ACTIVITIES

a. Aims and Objectives

Arise Education exists to transform lives through compassionate education. Our aims during this period remained firmly aligned to our core purpose to:

- Provide education that meets learners where they are, removing barriers to engagement and success.
- Create safe, nurturing environments rooted in belonging, compassion, and respect.
- Equip young people with the skills, confidence, and resilience required for lifelong growth and positive transition into adulthood.
- Work in partnership with families, professionals, and communities to create joined up, holistic support.
- Advocate for and model alternative approaches to education that challenge traditional, exclusionary systems.

These aims directly underpin the priorities set out in our Arise School Improvement and Development Plan (SIDP) and have guided decision making throughout this reporting period.

b. Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. Arise Education delivers clear public benefit through the provision of specialist, therapeutic education and alternative provision for children and young people who are unable to access mainstream education due to additional needs, trauma, anxiety, or exclusion.

Our work supports some of the most vulnerable learners, many of whom have Education, Health and Care Plans (EHCPs), experience school-based anxiety, or are at risk of exclusion. We offer small, calm, relationship centred learning environments, and seek to help young people reengage with learning, improve wellbeing, and progress towards positive outcomes.

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

ACHIEVEMENTS AND PERFORMANCE

a. Strategic Progress and Educational Development

Alongside educational and organisational development, as Trustees we also oversaw the continued growth and strategic use of Little Pinum, which represents the charity's largest physical asset and a cornerstone of its long-term vision.

During this period, we continued to develop our Little Pinum site to enhance both educational and therapeutic provision. The site has increasingly enabled learning that is grounded in nature, regulation, and real-world experiences and provided opportunities for space to 'be', explore, learn and connect. Investment in the site supports long-term sustainability, expands capacity, and strengthens our ability to offer distinctive, high-quality provision that aligns with its values and trauma-informed approach.

b. Teaching and Learning

During the reporting period we have placed significant emphasis on building coherence and consistency across phases through the continued development of the primary and secondary curriculum framework. Curriculum planning increasingly reflected a holistic, thematic approach, with clear alignment to values, developmental stages, metacognitive strategies and themes. Key areas of progress included:

- Strengthened curriculum maps to ensure continuity and progression across phases.
- Increased consistency in the use of shared language and metacognitive approaches.
- Initial work to embed Engage—Explore—Create—Reflect learning loops and BIG questions within planning.
- Increased staff training to build staff confidence and raise the quality of teaching and learning.
- Developed a highly bespoke curriculum plans that allowed students greater access to accredited qualifications, particularly increasing access to vocational qualifications.
- Developed an Early Years Foundation Stage curriculum, to run in tandem with our current KS1 curriculum.

c. Achievement and Outcomes

Work during this period focused on re-imagining assessment and feedback as tools for growth rather than performance. Trustees note progress in:

- A more unified and values-led approach to assessment and feedback.
- Embedding metacognitive strategies to into feedback and assessment through staff training, collaborative planning and focus on growth mindset.
- Developing the "Petals of Progress" approach to capturing student growth and achievement across the three curriculum pillars.
- Meeting students' needs for bespoke plans for assessment of accredited courses through carefully managed access arrangements.
- An increased number of entries for accredited courses.
- Increased student achievement in both Functional Skills and GCSE.
- Meeting JCQ requirements and registering as an exam centre. This opens further opportunities for breadth of curriculum and the qualifications we offer.

d. Attitudes, Behaviour and Safety

Student wellbeing and emotional regulation remained central to practice. During this period, we strengthened our focus on mental health support, staff expertise, and partnership with families. Progress included:

- Increased staff expertise on trauma-informed practice and emotional literacy through extensive staff training.
- Improved communication and collaboration with parents and carers, particularly through the parent-carer network.
- Further embedding of Zones of Regulation through staff training and awareness and 'Petals of Progress' documents for each student.
- Appointing SEND champions as staff who enhance the support students receive for social, emotional and mental health and to deliver bespoke interventions that address specific EHCP targets.

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

Trustees remained fully committed to safeguarding and to promoting the welfare of children, young people and their families throughout the reporting period. We maintained oversight of safeguarding arrangements and were assured that safer recruitment procedures were consistently applied, including the completion of Enhanced DBS checks for staff. Safeguarding remained a standing item at Trustee meetings, enabling Trustees to monitor themes and trends, review incidents and actions taken, and ensure that appropriate systems and responses were in place to protect learners and support families.

e. Preparation for Adulthood

Preparation for adulthood continued to be embedded across curriculum and pastoral systems. We note positive progress in:

- Supporting our young people to all successfully transition to post-16 education.
- Providing expertise through a careers service, together with recruiting an in-house careers and work experience lead, to guide and support the development of work experience programmers, careers guidance and transition support aligned to individual student hopes and dreams.

f. Inclusion

Inclusion remained a central priority for Trustees throughout the reporting period and continued to underpin all aspects of Arise Education's work. Trustees maintained oversight of inclusion as a whole-school responsibility, aligned with expectations under the new Ofsted Education Inspection Framework anticipated from September 2025.

During January to August 2025, Trustees oversaw a review of the inclusion policy to ensure it remained robust, compliant and reflective of current practice. This work strengthened alignment between curriculum design, pastoral support and individualised provision, supporting consistency and clarity across the organisation.

Student voice continued to be strengthened as part of Arise Education's inclusive culture. Trustees were assured that learners were increasingly involved in shaping decisions that affect their learning and wellbeing, supporting a sense of agency, belonging and respect.

g. Community Engagement and Organisational Identity

The period from January to August 2025 was marked by significant community engagement, creative celebration, and identity-building.

In April 2025, we hosted a Spring Gala, at Little Pinum, that strengthened community engagement and enriched students' creative learning. Students created original artwork linked to themes of nature and growth, working alongside local artists and gaining first-hand experience of professional creative practice. Their work was professionally curated and exhibited, with many students taking home framed pieces, reinforcing pride, belonging and a tangible sense of achievement. The event demonstrated our commitment to valuing students' voices, creativity and aspiration in practice.

We also developed a Parent and Carer Network. Staff engaged in conversations with parents and carers to better understand their experiences, needs, and aspirations for peer support and connection. This listening phase has helped shape early thinking around the purpose, structure, and focus of a future network, ensuring that any provision developed is genuinely responsive, supportive, and co-produced with families.

In July 2025, we formally transitioned from VLC Education to Arise Education, marking a significant milestone in our journey. This change reflected growth in scope, ambition, and identity, while remaining rooted in the same values and commitment to compassionate education.

At the end of the reporting period, we marked 10 full years of VLC Education with our summer carnival, which brought together current and former students, families, staff, and the wider community in celebration, and looked to the future as Arise Education. The event highlighted the strength of community relationships and served as a visible symbol of continuity, gratitude, and forward momentum as Arise Education entered its next chapter.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Governance

The charity is set up as a charitable incorporated organisation and was registered with the Charity Commission on 16 July 2019. Arise Education is governed by its constitution. The Board of Trustees is the governing body of Arise Education and is ultimately responsible for everything the incorporated charity does.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Leadership and Management

Strong leadership, governance and people development remained a key focus for Trustees throughout the reporting period. Trustees maintained oversight of organisational performance, culture and sustainability, ensuring alignment between day-to-day delivery and Arise Education's long-term vision and values. Governance was also strengthened through the recruitment of a governor with expertise in curriculum and metacognition.

Trustees continued to prioritise values-led leadership, recognising the importance of a supported and skilled workforce in delivering compassionate education. Oversight arrangements were strengthened through the expansion of the 'Core' Leadership team, to include a Head of Secondary and Head of Primary. This improves clarity of accountability, decision-making and strategic alignment, providing the Board with assurance that leadership structures remain fit for purpose as the organisation grows.

The leadership recognised the importance of strengthening belonging and reflective practice through the implementation of a values-based induction programme for new staff.

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

FINANCIAL REVIEW

a. Financial review

Our financial statements show net incoming resources for the period on School activities of £266,793 (2024: £396,828). The principal source of income is fees for children who are on roll with Arise Education. As a charity, all income of the school must be applied for educational and social welfare purposes. We pay tax as an employer through the national insurance contributions we make.

b. Going concern

The trustees have adopted the going concern basis in preparing the financial accounts of the charity. In so doing they are satisfied that there are adequate resources in reserves for the charity to continue to operate for the foreseeable future.

Governors regularly review the finances, budgets and spend against budget together with a cash flow analysis as part of the effective stewardship of the School.

c. Reserves policy

The Trustees have established a reserves policy of six months budgeted operating expenses to be covered by free reserves. This would permit the normal operation of the charity in the short term and give a period for the consideration of replacement income. The level of resources required has been assessed at approximately £220,000 per month, thus giving a requirement of £1,320,000. Total reserves of the charity on 31 August 2025 were £1,498,793 (2024: £1,232,000). See note 15.

d. Risk management

A policy covering risks is in place. The risks which face the charity are detailed in its risk register which the Trustees review at each meeting. Risks are classified as governance, operational, financial, external and compliance. The trustees recognise that appropriate responses to mitigate these risks have been adopted. They also believe that key financial systems are in place and appropriate internal controls are maintained for the organisation.

e. Pension Liability

Two pensions are used by Arise Education - The Teachers' Pensions and NEST. The bank holds a bond of £14k in respect to any Teachers Pensions contributions that may be unpaid as a requirement for belonging to the scheme.

PLANS FOR FUTURE PERIODS

As we move into the 2025–26 academic year, we are confident that Arise Education is well positioned for its next phase of development. We remain committed to responding to the needs of children, young people and our communities with compassion, integrity, and ambition, so that every child and young person supported by the charity can rise, thrive, and move forward with hope.



Rev. B J Nash

Trustee

Date: 23/03/2026

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE PERIOD ENDED 31 AUGUST 2025**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION

OPINION

We have audited the financial statements of Arise Education (the 'charity') for the period ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law 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 financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources for the period 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.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

OTHER INFORMATION

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

- We have considered the nature of the sector, control environment, and financial performance of the entity;
- We have considered the results of enquiries with management and Directors in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year end cut off. In common with all audits under ISAa (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, FRS102 and UK tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- Enquiring of Trustees and management and those charged with governance concerning actual and potential litigation and claims;
- Performing procedures to confirm material compliance with the requirements of its regulators;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing internal control reports; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgments made in making accounting estimates are indicative of a potential bias.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

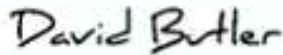
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARISE EDUCATION (CONTINUED)

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. 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.

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

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA, DChA
Bishop Fleming Audit Limited
Chartered Accountants
Statutory Auditors
10 North Place
Cheltenham
GL50 4DW

Date: 14/04/2026

Bishop Fleming Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ARISE EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2025

	Note	Unrestricted funds 8 months to 31 August 2025 £	Total funds 8 months to 31 August 2025 £	Total funds 12 months to 31 December 2024 £
Income from:				
Donations and legacies	4	2,066	2,066	9,782
Charitable activities	5	2,019,156	2,019,156	2,479,618
Investments	6	6,757	6,757	14,216
Total income		2,027,979	2,027,979	2,503,616
Expenditure on:				
Raising funds		28,698	28,698	29,648
Charitable activities		1,732,488	1,732,488	2,077,140
Total expenditure		1,761,186	1,761,186	2,106,788
Net movement in funds		266,793	266,793	396,828
Reconciliation of funds:				
Total funds brought forward		1,232,000	1,232,000	835,172
Net movement in funds		266,793	266,793	396,828
Total funds carried forward		1,498,793	1,498,793	1,232,000

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

The notes on pages 15 to 26 form part of these financial statements.

ARISE EDUCATION

**BALANCE SHEET
AS AT 31 AUGUST 2025**

		31 August 2025 £	31 December 2024 £
Fixed assets	Note		
Tangible assets	11	1,581,737	1,581,747
		1,581,737	1,581,747
Current assets			
Debtors	12	662,987	905,076
Cash at bank and in hand		803,287	434,676
		1,466,274	1,339,752
Current liabilities			
Creditors: amounts falling due within one year	13	(804,158)	(874,926)
Net current assets		662,116	464,826
Total assets less current liabilities		2,243,853	2,046,573
Creditors: amounts falling due after more than one year	14	(745,060)	(814,573)
Total net assets		1,498,793	1,232,000
Charity funds			
Unrestricted funds	15	1,498,793	1,232,000
Total funds		1,498,793	1,232,000

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Rev. Brian Nash
Trustee**

Date: 23/03/2026

The notes on pages 15 to 26 form part of these financial statements.

ARISE EDUCATION

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 AUGUST 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	417,937	280,329
Cash flows from investing activities		
Interest receivable	6,757	14,216
Interest paid	(28,698)	(29,563)
Purchase of tangible fixed assets	(14,751)	(1,575,062)
Net cash used in investing activities	(36,692)	(1,590,409)
Cash flows from financing activities		
Cash inflows from new borrowing	-	828,309
Repayments of borrowing	(12,634)	-
Net cash (used in)/provided by financing activities	(12,634)	828,309
Change in cash and cash equivalents in the period	368,611	(481,771)
Cash and cash equivalents at the beginning of the period	434,676	916,447
Cash and cash equivalents at the end of the period	803,287	434,676

The notes on pages 15 to 26 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

1. General information

The Charity (charity reg. number 1184444) is a public benefit entity registered charity in England and Wales and is unincorporated. The registered office address is St. Margarets Centre, 103 Whitnash Road, Whitnash, Leamington Spa, Warwickshire, CV31 2HB.

2. Accounting policies

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Arise Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The financial statements have been prepared on the going concern basis. The Trustees have considered a period of at least 12 months from the date of approval of the financial statements, and have also assessed various business plans relating to the potential risks to the Charity.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Board therefore considers it appropriate to adopt the going concern basis in preparing the financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income mainly comes from term fees for the students that attend Arise Education. These are invoiced to other schools or the local council.

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 entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.4 EXPENDITURE

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

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

2.6 TAXATION

The Charity 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 Charity 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.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2% on cost
Plant and machinery	-	10% on cost
Motor vehicles	-	20% on cost
Fixtures and fittings	-	15% on cost
Computer equipment	-	33% on cost

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.8 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 LIABILITIES AND PROVISIONS

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 Charity 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and contributes to The Teachers' Pensions and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

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

Critical accounting estimates and assumptions:

The Charity 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.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	2,066	2,066	450
Grants	-	-	9,332
	<u>2,066</u>	<u>2,066</u>	<u>9,782</u>
	<u><u>2,066</u></u>	<u><u>2,066</u></u>	<u><u>9,782</u></u>
TOTAL 2024	<u><u>9,782</u></u>	<u><u>9,782</u></u>	

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Learning Centre	2,019,156	2,019,156	2,479,618
	<u>2,019,156</u>	<u>2,019,156</u>	<u>2,479,618</u>
	<u><u>2,019,156</u></u>	<u><u>2,019,156</u></u>	<u><u>2,479,618</u></u>
TOTAL 2024	<u><u>2,479,618</u></u>	<u><u>2,479,618</u></u>	

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

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	6,757	6,757	14,216
TOTAL 2024	14,216	14,216	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Educational Activities	1,370,876	361,612	1,732,488	2,077,140
TOTAL 2024	1,615,061	462,079	2,077,140	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	1,227,504	1,465,973
Educational supplies	39,646	44,573
Subcontract costs	1,082	2,045
Room hire and catering	25,252	30,903
Travel and subsistence	17,252	18,952
Staff training and welfare	60,140	52,615
	1,370,876	1,615,061

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

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	49,279	76,850
Subcontract costs	3,850	1,870
Room hire and catering	-	4,834
Travel and subsistence	5,702	6,567
Staff training and welfare	1,513	7,188
Insurance	22,619	19,415
Governance costs	26,604	44,733
Telephone, postage and stationery	32,936	60,422
Premises	88,940	113,922
Animal care	22,979	18,662
Computer costs	13,855	53,516
Subscriptions	2,191	5,727
Finance	1,834	14,065
Depreciation charge	25,943	6,738
Loss on disposal	43,289	-
Governance costs	20,078	27,570
	361,612	462,079

8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	15,000	11,000

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

9. Staff costs

	2025	2024
	£	£
Wages and salaries	1,073,659	1,314,859
Social security costs	87,165	89,594
Other pension costs	115,959	138,370
	<u>1,276,783</u>	<u>1,542,823</u>

The average number of persons employed by the Charity during the period was as follows:

	2025	2024
	No.	No.
General administration	<u>52</u>	<u>42</u>

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £100,001 - £110,000	-	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity including employer's national insurance was £68,272 (2024:£104,943).

10. Trustees' remuneration and expenses

During the period ended 31 August 2025, one Trustee, Hannah Jacobs, received remuneration of £17,716 (2024 - £24,839).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION						
At 1 January 2025	1,536,054	3,854	1,790	51,912	4,302	1,597,912
Additions	57,758	1,376	17,000	2,900	1,188	80,222
Disposals	(45,998)	-	-	(19,473)	-	(65,471)
At 31 August 2025	1,547,814	5,230	18,790	35,339	5,490	1,612,663
DEPRECIATION						
At 1 January 2025	-	115	149	14,992	909	16,165
Charge for the period	20,407	471	1,089	2,822	1,154	25,943
On disposals	-	-	-	(11,182)	-	(11,182)
At 31 August 2025	20,407	586	1,238	6,632	2,063	30,926
NET BOOK VALUE						
At 31 August 2025	1,527,407	4,644	17,552	28,707	3,427	1,581,737
At 31 December 2024	1,536,054	3,739	1,641	36,920	3,393	1,581,747

12. Debtors

	31 August 2025 £	31 December 2024 £
DUE WITHIN ONE YEAR		
Trade debtors	650,146	823,676
Prepayments and accrued income	1,464	19,080
Tax recoverable	11,377	62,320
	662,987	905,076

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

13. Creditors: Amounts falling due within one year

	31 August 2025 £	31 December 2024 £
Bank loans	70,616	13,736
Trade creditors	67,850	38,687
Other taxation and social security	125,473	44,790
Other creditors	1,502	118
Accruals and deferred income	538,717	777,595
	<u><u>804,158</u></u>	<u><u>874,926</u></u>

14. Creditors: Amounts falling due after more than one year

	31 August 2025 £	31 December 2024 £
Bank loans	745,060	814,573
	<u><u>745,060</u></u>	<u><u>814,573</u></u>

Included within the above are amounts falling due as follows:

	31 August 2025 £	31 December 2024 £
Between one and two years		
Bank loans	70,616	13,736
	<u><u>70,616</u></u>	<u><u>13,736</u></u>
Between two and five years		
Bank loans	282,465	65,650
	<u><u>282,465</u></u>	<u><u>65,650</u></u>
Over five years		
Bank loans	391,979	735,187
	<u><u>391,979</u></u>	<u><u>735,187</u></u>

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

15. Statement of funds

Statement of funds - current period

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 August 2025 £
UNRESTRICTED FUNDS				
General Fund	1,232,000	2,027,979	(1,761,186)	1,498,793

Statement of funds - prior period

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS				
General Fund	835,172	2,503,616	(2,106,788)	1,232,000

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2025 £	Total funds 31 August 2025 £
Tangible fixed assets	1,581,737	1,581,737
Current assets	1,466,274	1,466,274
Creditors due within one year	(804,158)	(804,158)
Creditors due in more than one year	(745,060)	(745,060)
TOTAL	1,498,793	1,498,793

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 31 December 2024 £	Total funds 31 December 2024 £
Tangible fixed assets	1,581,747	1,581,747
Current assets	1,339,752	1,339,752
Creditors due within one year	(874,926)	(874,926)
Creditors due in more than one year	(814,573)	(814,573)
TOTAL	1,232,000	1,232,000

17. Reconciliation of net movement in funds to net cash flow from operating activities

	31 August 2025 £	31 December 2024 £
Net income for the period (as per Statement of Financial Activities)	266,793	396,828
ADJUSTMENTS FOR:		
Interest receivable	(6,757)	(14,216)
Interest paid	28,698	29,563
Depreciation	14,761	6,738
(Increase)/decrease in debtors	242,090	(245,228)
Increase/(decrease) in creditors	(127,648)	106,644
NET CASH PROVIDED BY OPERATING ACTIVITIES	417,937	280,329

18. Analysis of cash and cash equivalents

	31 August 2025 £	31 December 2024 £
Cash in hand	803,287	434,676
TOTAL CASH AND CASH EQUIVALENTS	803,287	434,676

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

19. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	434,676	368,611	803,287
Debt due within 1 year	(13,736)	(56,880)	(70,616)
Debt due after 1 year	(814,573)	69,513	(745,060)
	<u>(393,633)</u>	<u>381,244</u>	<u>(12,389)</u>

20. Pension commitments

The group operates a defined contribution pension scheme and contributes to The Teacher' Pension. The assets of the scheme are held separately from those of the group in independently administered funds. The pension cost charge represents contributions payable by the charity and amounted to £117,536 (2024 - £138,928). contributions totaling £20,730 (2024: £20,071) were payable at the balance sheet date and are included in creditors.

21. Related party transactions

There were no related party transactions for the period ended 31 August 2025.