

**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**



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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS DIRECTORS AND ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Directors**

Andrew Grime, Chair of Governors<sup>1,2,3,4,5</sup>  
Vanessa Brodie, Chair of the Wellbeing Committee, Safeguarding Governor, EYFS Governor<sup>4</sup>  
James Brown, Chair of Finance Committee, Equality, Diversity & Inclusion Governor and GDPR Governor<sup>1,4</sup>  
Emma Bunting<sup>1</sup>  
Paul Carter, Deputy Chair of Governors<sup>2</sup>  
Valarie Bounds (appointed 9 October 2025)<sup>5</sup>  
Andrew Chadwick (appointed 9 October 2025)<sup>2</sup>  
Gareth Lee, Chair of Promotions Committee (appointed 13 November 2024)<sup>5</sup>  
James Goddard<sup>5</sup>  
Lynne Horner<sup>5</sup>  
Roger Hoyle, Chair of Promotions Committee (resigned 3 March 2025)<sup>5</sup>  
Tim Stanley, PSHE & RSE Governor<sup>1,5</sup>  
Damian Stenhouse, Chair of Education Committee, EYFS Governor<sup>2</sup>  
Brian Wake, Company Secretary<sup>3</sup>  
Rosie Woodall<sup>4</sup>

- <sup>1</sup> Finance Committee
- <sup>2</sup> Education Committee
- <sup>3</sup> Estates Committee
- <sup>4</sup> Wellbeing Committee
- <sup>5</sup> Promotions Committee

Derek Bunting, Noel Dutton and Jane Robinson are Foundation Governors who are entitled to attend Directors' meetings but not to vote. Derek Bunting serves on the Finance Committee, Noel Dutton and Jane Robinson serve on the Estates Committee.

**Company registered number**

01269507

**Charity registered number**

273586

**Principal and Registered office**

Saighton Grange  
Saighton  
Chester  
CH3 6EN

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS DIRECTORS AND  
ADVISERS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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<b>Company secretary</b>	Brian Wake
<b>Independent Auditors</b>	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
<b>Bankers</b>	National Westminster Bank Eastgate Street Chester CH1 1LG
<b>Insurance Brokers</b>	Assured Partners 2 Brunswick Square Birmingham B1 2LP
<b>Senior management team</b>	C Jenkinson, Headteacher - Senior School M Hickey, Headteacher - Infants & Juniors A Austin, Senior Deputy Headteacher M Booth, Deputy Headteacher - Academic C Houghton, Deputy Headteacher - Pastoral

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

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The Trustees present their annual report together with the audited financial statements of the Deeside House Educational Trust Limited for the 1 September 2024 to 31 August 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

**Objectives and activities**

**a. Policies and objectives**

The charitable company is established to promote and provide for the advancement of education. It has established Abbey Gate College, Chester (the College) to provide a first class education of high academic standard, with individual attention being given to each child. All pupils are encouraged to extend themselves to their full potential both academically and personally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

Trustees, Governors, Senior Leaders, Staff, Parents and Pupils respectively and appropriately contribute to the on going review and implementation of the College's Strategic Plan, which includes a dynamic Development Plan and a new Self- Evaluation form for ISI inspection.

Our vision is to be the school of first choice in the area for families who seek a personalised, caring, and safe educational environment, with excellent curricular and co curricular provision, and a commitment to preserve, protect, and progress the world we all share.

In support of the College's vision, our mission is, within our safe and caring community, that each one of our pupils will become the best that they can be, and have the self belief to go forward into this changeable world with courage and with compassion.

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

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**Objectives and activities (continued)**

Since foundation, the College has always aimed to develop and nurture each individual pupil's character, personal skills, and attitude around a robust core of academic excellence. This is clearly defined by our three, aspirational pillars:

**SELF**  
Each pupil cares for their mental and physical wellbeing; learns and achieves to their individual potential; and is content, comfortable and confident to be who they are in our diverse and inclusive College.

**SERVICE**  
Each pupil makes a positive difference to the lives of others in our College, as well as in our local and in wider, global communities.

**SUSTAINABILITY**  
Each pupil contributes towards preserving and protecting the planet we all inherit and share, and has the opportunity to be creative and innovative; to help further humanity's progress in the future.

***Nurturing Personal Excellence***

All aspects of our curricular and co curricular programmes, as well as our continuing development and evolution as a school, aim to establish a strong foundation of life long resilience, compassion, and creativity, so that each pupil will become an adult with the self worth, purpose, and courage to thrive in a future world, which they will help to shape for the good of themselves and others.

The College's motto of "Audentior Ito" was adopted for the school at its outset in 1977, when it was discovered as part of a longer quote painted on a beam in the ceiling of the Tower Room. It can still be seen there, and a replica is now proudly displayed in the main reception area of the Senior School building. Meaning "strive on boldly", it is part of the full quote taken from the Latin writer Virgil's book VI of the Aeneid from about 30 BC. The full quote is "Tu ne cede malis, sed contra, audentior ito", meaning "Do not give way to adversity/misfortune/evil, but rather strive more boldly against it".

Educationally, the College's strapline of "Nurturing Personal Excellence" aptly captures the essence of our ethos and approach.

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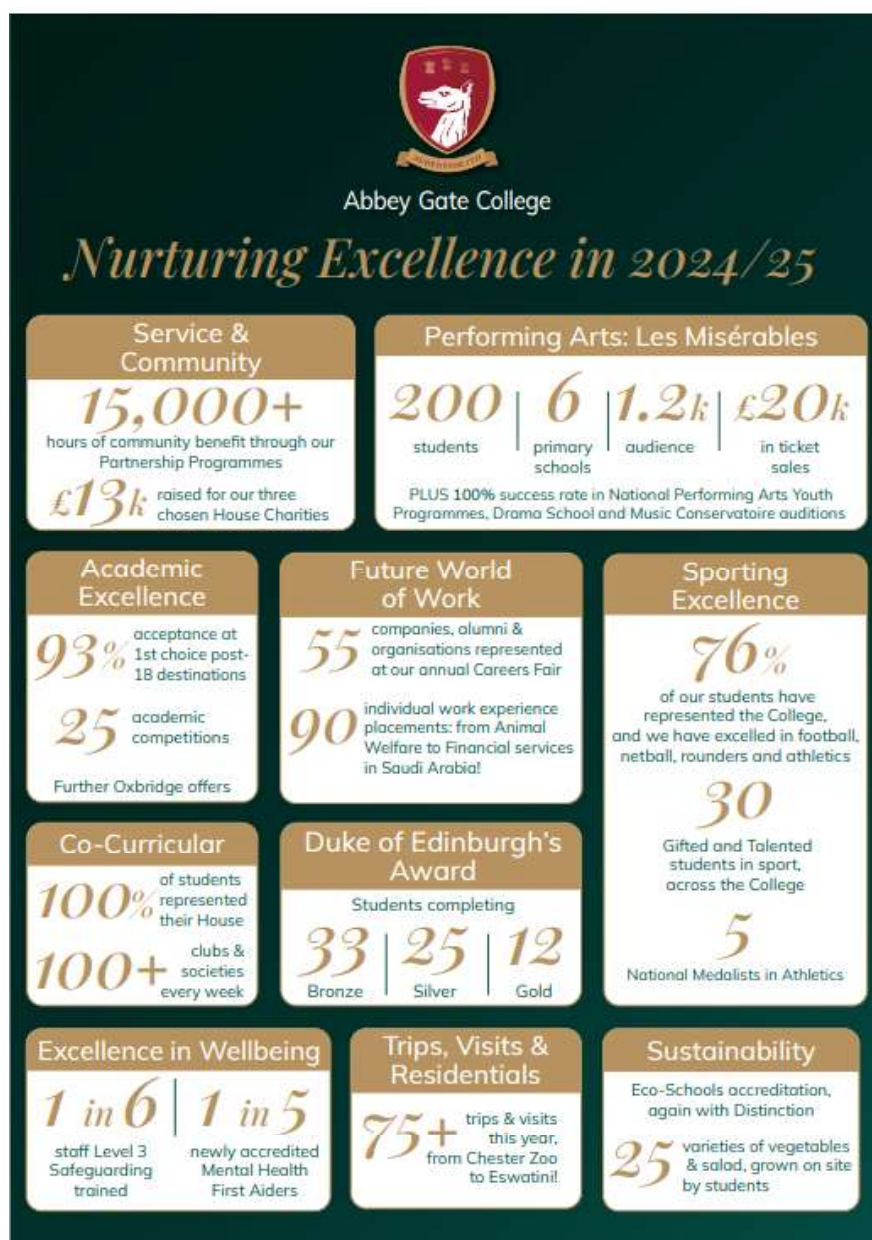
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Objectives and activities (continued)**

**c. Activities undertaken to achieve objectives**

In the academic year of 2024-2025, headline developments included:



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

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**Objectives and activities (continued)**

- 1) Further strengthening and evolving the whole College's work with the core values of Self, Service, and Sustainability; aiming to ensure that each student engages purposefully with the three pillars.
- 2) Improved monitoring and interventions at student level for academic progress; with continuing positive 'value-added' and further improvements at GCSE.
- 3) Hosting our second, student-led Sustainability Conference for Chester schools, and continued annual accreditation as an 'Eco-School', awarded "with distinction".
- 4) Planning and organising, at student level, a full-scale Ball at Chester Racecourse, in aid of the College's three chosen charities for the year; this raised in excess of £5,000.
- 5) Establishing the end-of-Spring-term Cathedral service as a "Founders Service", going forward, in order to celebrate our approaching half-century.
- 6) Continued re-decoration, re-furnishing, and upgrades of our historical facilities, across the whole College, for students and staff.
- 7) Improvements to road safety by Saughton Grange and the Council's commitment to move to 20mph speed limit in the coming year.

**d. Main activities undertaken to further the charitable company's purposes for the public benefit**

The Directors maintain due regard to the Charity Commission's revised guidance on public benefit.

The College provided a much valued education to 465 pupils during the year at no cost to the UK Treasury. Pupils are prepared for the opportunities, responsibilities, and experiences of later life. Fees are set at as low a level as possible, whilst ensuring the financial viability of and the ongoing investment in the College, and are consistent with our vision, mission, and aims.

- 1) The following local organisations or groups regularly benefited from the College's grounds and facilities:
  - AJ Dodgeball
  - AJ Tennis Camp
  - Andrew Whitton Football
  - Boughton Belles (Netball)
  - Chester FC (Football)
  - Chester Hockey Club
  - Chester Music Society
  - Chester Nomads (Junior Football)
  - Christleton Youth Football U13's & U16's
  - Eaton Estate (Football)
  - Elite Netball
  - Go Kids Go (Wheelchair Basketball)
  - MPH Football
  - Rake and Pikel (Football)
  - Tattenhall Cricket
  - Trinity Music (Exams)
  - Willo Hockey



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

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**Objectives and activities (continued)**

2) Direct service in the local community also included:

- Continued full-fee bursarial support of a Ukrainian refugee.
- Regular Drama and Music performances at three local care homes: Deewater Grange, Grosvenor Manor, Oakland.
- Home-grown produce from our Polytunnel donated to local businesses.
- Minibus loan to Saighton Primary for transport.
- Weekly minibus transportation for Saighton Primary pupils to swimming lessons.
- Chester Music Society use of the College Theatre by Chester Young Musician Competition.
- The Aldford village defibrillator is now located at our Infant & Junior School, for community access and use.
- Aldford village fete – the College provided children's fun races/games on the day (staff and equipment) and our PTA had a stall at the fete.
- VE Day Afternoon tea – residents from three local care homes joined Year 9 for a traditional tea and to talk about their war-time experience and memories.
- Love spoon workshop – a member of AGC staff spent two half days working on a D&T project with a local primary school, using our equipment to create love spoons, which was part of their history topic.
- World Bee Day – intergenerational planting project with J3 visiting Deewater Grange Care Home and installing A-Bee Gate College in the Care Home gardens.

3) Direct service in the wider, global community included:

- Service project with 'Sense Africa' and our link village in Eswatini – the student and staff expedition to Mlindzini High School took place in July '24 and will return in July '26.

4) Indirect service through charitable fund raising included:

- £5,633 was raised for Stick 'N' Step
- £4,622 was raised for Seashell Trust
- £4,160 was raised for North Clwyd Animal Rescue
- £509 was raised for Aldford Village Hall
- £603 benefiting a further 5 charities

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**TRUSTEES' REPORT (CONTINUED)**  
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**Objectives and activities (continued)**

5) Educational partnership/benefit in the local community included:

- Performing Arts outreach teaching and support for several local primary schools, on a regular basis.
- Sports outreach competitions for local primary schools, including Chester Schoolboys Football Tournament – organised and hosted by AGC.
- Second 'Sustainability Conference' for Chester Schools, with 100 students from 10 local primary and secondary schools.
- STEM Day for 50 primary students from local schools.
- Chess Tournament for local secondary schools.

Opportunities for the education of pupils whose parents cannot afford to pay full fees are provided through the bursary scheme. Parents benefited to the extent of £148,012 in respect of 18 pupils in the year. The College engaged the services of an external, specialist company to review and advise on all bursarial applications and help to ensure that the College's practice and decisions are appropriately monitored and managed, with on going consideration of equality, diversity, and inclusion perspectives.

In the year, other fee awards, including scholarships, sibling and staff discounts (none of which are means-tested), amounted to £233,964.

Overall, this represents 36% of our students, who received some form of financial support and, thereby, a widening of access to our College.

The availability of bursary and other means tested awards are, and will continue to be, publicised on the College website and by other means. In assessing means a number of factors are taken into consideration including family income, investments, savings and family circumstances. However, as there are no endowment funds in making awards, the Board must be mindful to ensure a balance between fee paying parents, many of whom make considerable personal sacrifices to fund their child's education, and those benefiting from the awards. One important part of the work of the Promotions & Communities Committee has been to help raise non fee income to provide an enhanced and equitable bursary provision.

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

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**Strategic report**

**Achievements and performance**

**a. Financial achievements of the College**

The Statement of Financial Activities for the year ended 31 August 2025, which forms part of the financial statements that follows this report, shows a surplus of £149,236. The corresponding surplus for the previous year was £123,763. The inflationary increase in fees as from 1 September 2024 was 5.5% resulting in gross fees for the year of £6,889,887 (2024: £7,024,688).

The net cash outflow from operating activities was £87,258 (2024: £339,424 inflow). The net outflow, which is fully explained in the Statement of Cash Flows on page 27, is principally the result of lower additional fees received in advance relating to the following academic year. Payments to acquire tangible fixed assets were £113,410 (2024: £249,772). Cash at bank decreased from £3,550,270 at 31 August 2024 to £3,445,226 at 31 August 2025, primarily due to a decrease in advance fee payments received compared to the previous year.

Due to a legislative change, VAT has been charged on academic fees from 1st January 2025. Consequently Autumn term 2025 invoices were issued in the current financial year, increasing both debtors and creditors at the year end compared to previous years.

Net current assets at 31 August 2024 of £1,390,633 increased to £1,500,930 at 31 August 2025.

To be satisfied that the charitable company has adequate finance facilities to meet its obligations as they fall due and particularly when considering a project involving substantial expenditure, the Directors review detailed budgets and cash flow forecasts and regularly monitor progress against these forecasts. Forecasts are based on the number of pupils and staff in the College at commencement of the current academic year adjusted, when appropriate, to take account of significant changes as and when they happen.

As a charity, the College ensures that all income is applied for educational purposes, there is a corporation tax exemption, on educational activities and on investment income and gains provided these are applied for charitable purposes. The financial benefits received from these tax exemptions are all applied for educational purposes and indirectly help to reduce fees and provide bursaries.

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

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**Strategic report (continued)**

**Achievements and performance (continued)**

**b. Review of activities**

Pupil Numbers & Fees

Educational activities across a broad range of areas were carried out at the Infant and Junior School at Aldford and at the Senior School at Saighton from ages 4 to 18. The average pupil roll for the year was 465. Year 7 intake for September 2024 was around 60 and 35 in the Lower Sixth/Year 12.

The Board considers detailed budgets at their meeting in March of each year and set the fees for the forthcoming academic year at the lowest level they consider necessary to meet the running costs of the College and provide a modest surplus to enable the continued development of the facilities. In addition, parents are encouraged to contribute, by way of annual donations of £250 towards the Bursary Fund.

Inspection

A Regulatory Compliance Inspection was carried out by the Independent Schools Inspectorate (ISI) in February 2018.

An Educational Quality Inspection, including a Focused Compliance Inspection, was also carried out by the Independent Schools Inspectorate in April 2022.

Copies of the respective reports are in the public domain and also available on the College's website at <https://abbeygatecollege.co.uk>.

In the most recent report, inspectors agreed that: "The school is successful in meeting its aim to enable pupils to have the self confidence to go forward into the changeable world with courage and compassion."

Academic & Other Achievements

Value-added at GCSE and A level remains positive and strong, evidencing excellent progress for students at an individual level.

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

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**Strategic report (continued)**

**Achievements and performance (continued)**

**A2 Headline Results (Percentage of Entries)**

	A*	A	B	C	A*-A	A*-B	A*-C
2025	7%	20%	26%	24%	26%	53%	76%
2024	11%	19%	28%	18%	30%	59%	77%
2023	5%	18%	31%	25%	23%	54%	79%
2022	19%	30%	29%	12%	49%	78%	90%
2021	25%	22%	28%	18%	47%	75%	94%
2020	11%	28%	34%	24%	40%	74%	97%
2019	10%	14%	32%	28%	24%	56%	84%
2018	6%	20%	30%	24%	25%	55%	79%

**Post-18 Further Detail 2025**

- First choice acceptance for Higher Education institutions is 91%

**A2 Further Detail 2025**

Of the 40 students who were entered for A2 Levels in 2025:

- 7 students achieved at least AAA
- 12 students achieved at least ABB
- A Level Average Point Score per Entry is 34.64
- A Level Average Point Score per Pupil is 109.03

	9-8	9-7	9-5	9-4
2025	12%	30%	73%	91%
2024	19%	35%	79%	92%
2023	18%	34%	76%	91%
2022	27%	47%	85%	96%
2021	21%	43%	87%	97%
2020	18%	41%	86%	99%
2019	14%	34%	81%	94%
2018	10%	21%	71%	93%

**GCSE Further Detail 2025**

- North West 9-7 is 18.8%
- North West 9-4 is 64.2%

Of the 58 pupils who were entered for GCSEs in 2025:

- 5 pupils achieve at least 8 GCSEs at Grade 7/8/9
- 19 pupils achieved at least 8 GCSEs at Grade 6/7/8/9
- 28 pupils achieve 5 Strong Passes including English and Maths
- 50 pupils achieved 5 Standard Passes including English and Maths

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

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**Strategic report (continued)**

**Achievements and performance (continued)**

Additionally, a small selection (among many) of other highlights included:

- Educational Visits to the following overseas countries:
  - o Eswatini
  - o Iceland
  - o France
  - o Belgium
  - o Poland
- KS3 Drama Club performed 'Three Tall Tales – A Garden Gala', with an afternoon of family activities such as a PTA mini-fete, garden games and a vintage car display.
- Our alumni choristers performed Evensong in Liverpool Cathedral again, and the College Chapel Choir visited St. Paul's, London, by specific invitation, as well as the Summer term tour, this time in Hereford.

A selection of headlines in relation to sport include:

- Football runners-up in U18 Cheshire Small Schools Cup
- Y13 400m Hurdles Commonwealth Youth Games - silver medallist
- Y13 Neston 1st team cricketer
- Y12 Connahs Quay football scholar and Academy player
- Y12 Cheshire Schoolboys U18 captain
- Y12 Tensworth hockey and Deeside Ladies 1st team
- Y10 Crewe Alexandra - Academy footballer
- Y10 Tranmere Rovers - Academy footballer
- Y10 Tennis nationally ranked
- Y9 Chester Schoolboys & Chester FC footballer
- Y9 Tensworth hockey and Deeside 2nd team
- Y9 Judo national level
- Y8 Chester FC
- Y8 Cheshire cricketer
- Y7 Tennis U12 North Wales champion
- ISA North Athletics:
  - Y10 x 2 1st in Javelin
  - Y10 1st in Shot Putt
  - Y10 1st in Long Jump
  - Y9 1st in Hurdles
  - Y9 1st in Triple Jump
  - Y9 1st in Javelin
  - Y7 1st in Hurdles
  - Y7 x 2 1st in 100m

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

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**Strategic report (continued)**

**Achievements and performance (continued)**

**c. Factors relevant to achieve objectives**

Additional to activities undertaken to achieve objectives, parental surveys included the following areas for appreciation:

- "The College is enabling my child to thrive."
- "The caring and nurturing environment."
- "Opportunities in sport, music and extra-curricular activities."
- "Surroundings and location."
- "That my child is happy."
- "Inspiring learning environment."
- "The College cares about wellbeing."
- "Enthusiastic teaching staff."
- "Abbey Gate provides a happy place for learning."
- "The College is a broad church and doesn't overly focus on academia, whilst also allowing the academic performers to do well."
- "Dedicated teaching staff that nurture and provide an enriching experience for my children to learn and evolve."
- "The fantastic teacher/student relationships."
- "Children are kind and caring."
- "Nurturing our child's love for learning in a safe and supportive environment."
- "Each child has a voice and feels heard and not just a number."
- "The surroundings and facilities are kept so well."
- "I love the warm and nurturing environment that Abbey Gate College provides for my child. My daughter is extremely happy here, and I truly appreciate how inclusive the school is."
- "Abbey Gate as a whole has so far proved to be truly wonderful. My daughter is thriving there and is proud to be part of the community. The standards throughout the school and expectations are high which I appreciate. The ethos of the school is different to that of others and makes it stand apart."
- "The caring and professional team are second to none."
- "My child's confidence because they are comfortable to be who they are."
- "The food is great, my child is happy and contented and seems to love most classes and enjoys being part of the school."
- "Strong arts programme."
- "Pastoral care."
- "The Infant and Junior is particularly nurturing and exceptionally well managed."
- "The care given to each individual child and how they are made to feel special for their individual talents."
- "The nurturing environment enables children to be happy, expressive and achieve the best they can academically."
- "Friendly, approachable teachers and staff."

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**TRUSTEES' REPORT (CONTINUED)**  
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**Strategic report (continued)**

**Achievements and performance (continued)**

Similarly, student surveys included the following areas of appreciation:

- "All the teachers treat pupils with respect and honesty and encourage us to do our best." (Y5)
- "The College does well, because all the trips are fun, teachers are kind, the College is great, food is awesome." (Y5)
- "Making students included and safe." (Y5)
- "The College has a kind and caring community, and good food." (Y6)
- "The College does good food, trips, sports, kind, caring. It's the first school that I feel like at home." (Y6)
- "Lots of trips and fixtures." (Y6)
- "Makes you feel safe and challenges you to do your best. They also give you great sporting fixtures where they support you lots!" (Y7)
- "The College does learning seriously and does not tolerate bad behaviour, which is good." (Y7)
- "Everything! From fixtures right the way through to lessons, I enjoy spending time at this school." (Y7)
- "College makes sure each form and person has someone they can speak to individually: eg teachers and staff. The school also makes sure that everyone's voices are heard: eg form representatives and their meetings." (Y7)
- "Food, learning, sports." (Y7)
- "The College is a safe environment where I can learn and experience new opportunities and my teachers understand each person's individual needs in order to help them to learn in the best way possible. The teachers are fair and deal with people that may break any rules." (Y7)
- "It supports me as an individual. I feel safe and happy. I am in a good work environment and the teachers are fabulous and kind. I enjoy class and doing projects. I love the amount of opportunities that we are offered, even in my first year." (Y7)
- "All the sporting events and opportunities also with singing and drama." (Y7)
- "Teachers are always friendly and know me." (Y7)
- "The College is good at helping us learn while not stressing us out and has a good amount of homework." (Y8)
- "Building a community and making you feel welcomed." (Y8)
- "They are good at making sure everyone feels included." (Y9)
- "I think the College assemblies are always on really good, positive topics. I feel safe at the College, and I feel I have made some good friends. I think teachers at the College are really understanding and supportive." (Y9)
- "Lesson times and movement are the right amount, most staff are friendly and make it easy to talk about problems, the gardens are beautiful." (Y10)
- "Teachers are good at getting to know pupils and understanding what each pupil needs to learn effectively." (Y10)
- "I like that the teachers treat students as equals, rather than inferior to themselves. Most staff members can make a connection with students, allowing the student to enjoy their learning experience more." (Y10)
- "The College makes you feel safe and secure and I always feel there is someone to tell if I'm feeling unsafe." (Y10)
- "Providing school trips, clubs, and organising sport matches and competitions." (Y11)
- "Organising events and opportunities for pupils to take part in. Making the school feel like a safe and enjoyable environment. School lunches are good." (Y12)
- "I think the College is able to emphasise the importance of pastoral-based activities and does a good job in making Sixth Form a good environment. It is a school that emphasises on the community feel and does a good job at it. They also have good cookies so it's a bonus." (Y12)
- "Makes everyone feel like an individual person and not just a number." (Y12)
- "Extracurricular activities such as the Choir and other activities in the Performing Arts department." (Y13)
- "There is a strong sense of community that makes everyone feel safe and welcome." (Y13)



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

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**Strategic report (continued)**

**Achievements and performance (continued)**

**d. Investment policy and performance**

The Charity has no endowment funds and, as the Board policy is to invest all surplus financial resources in improvements to the infrastructure of the College, there are no significant amounts available for investment. Surplus cash is placed with deposit taking institutions for short periods to maximise interest income.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The charitable company has total funds at 31 August 2025 of £6,643,552 (2024: £6,494,316) of which unrestricted funds are £6,568,462 (2024: £6,410,461) and restricted funds £75,090 (2024: £83,855). Of the unrestricted funds, £150,000 (2024: £150,000) have been designated to a Capital Fund. Tangible fixed assets are £5,441,332 (2024: £5,497,741) thereby resulting in positive free reserves of £977,130 (2024: £762,720).

**c. Principal risks and uncertainties**

The Directors are responsible for the management of the risks faced by the charitable company. They identify risks and assess the impact and establish controls to minimise the effect of major risks. A formal process of review of the risks is undertaken on an on going and no less than annual basis, with a full Risk Register maintained by the College and the Board of Governors.

**Structure, governance and management**

**a. Constitution**

Deeside House Educational Trust Limited is registered as a charitable company limited by guarantee with charity number 273586 and was set up by a Memorandum of Association dated 29 February 2012.

The principal objects of the charitable company as set out in its Articles are to promote and provide for the advancement of education and, in connection therewith, to carry on any school for the education of children of either sex. The charitable company carries on its activities through Abbey Gate College.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

The members of the charitable company appoint the Board of Directors. The Board of Directors is the Governing Body of the College and the Trustee Board of the charitable company. Board members receive no remuneration for their services as Trustees, Directors or Governors. They are legally responsible as charity Trustees, and as Directors and Governors, for the overall management and control of the charitable company and its educational establishment Abbey Gate College. The Board operates under agreed Terms of Reference and are required to confirm at each Board meeting whether or not they have any conflict of interest.

The Board meets at least once each academic term to review and approve the management affairs of the College and the Head Teacher and Finance Manager are invited to, and report at, these meetings. In addition, the Board meets as necessary without the Head Teacher and Finance Manager being present to review the affairs of the charity that do not impact directly on the College. Such matters relate principally to the succession of Board members and members of the charitable company.

The Board strives to maintain a broad range of skills within its membership and anyone expressing an interest in joining may be invited to do so by the Board. Recruitment to the Board is from within the membership of the charitable company and often follows an invitation to serve on one of the committees of the Board which enables individuals to offer advice in their particular field.

**c. Policies adopted for the induction and training of Trustees**

An induction programme operates which involves familiarisation of new members with the organisation of the College and its affairs, clarifying their individual responsibilities, safeguarding induction and training, and ongoing attendance at appropriate external training sessions and conferences dependent on the needs identified.

**d. Pay policy for key management personnel**

The key management personnel of the charitable company comprise the Directors and the Head Teacher. The Directors meet once a year to review salary benchmarking information relating to this position and set salary and benefit packages accordingly.

**e. Organisational structure and decision-making policies**

The Board appoints a Head Teacher who is responsible for the overall leadership, management and day to day running of the College and is supported by Leadership Teams of senior and middle leaders.

5 sub committees operate within the governing structure:

- 1) Education Committee
- 2) Wellbeing Committee
- 3) Finance Committee
- 4) Promotions Committee
- 5) Estates Committee

Specific Terms of Reference exist for each sub committee along with a regular routine of reporting to the Board each term.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**Structure, governance and management (continued)**

**f. Financial risk management**

The Trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Directors are mindful of the prevailing economic conditions and have set a revenue budget and capital expenditure plans for the year to 31 August 2026 based on tight financial management with associated fees at as low a level that is considered prudent after considering the needs of the College. Significant investment in new facilities will only be undertaken when resources permit.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report including the Strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
(A company limited by guarantee)

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

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**Auditors**

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



**James Brown**  
Director

Date: 4th December 2025 .

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**

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**Opinion**

We have audited the financial statements of Deeside House Educational Trust Limited (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 charitable company 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 charitable company'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.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DEESIDE HOUSE EDUCATIONAL TRUST LIMITED (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

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

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

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DEESIDE HOUSE EDUCATIONAL TRUST LIMITED (CONTINUED)**

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**Responsibilities of trustees**

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

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

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DEESIDE HOUSE EDUCATIONAL TRUST LIMITED (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are those which relate to the reporting framework (The Charity SORP 2019), the relevant tax compliance regulations and the General Data Protection Regulation (GDPR).

We understood how the charitable company complies with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non-compliance that might have a material impact on the financial statements.

We reviewed the susceptibility of the charitable company's financial statements to material misstatement including how fraud may occur by meeting with key management to understand where they considered there was a susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant estimates used in preparing the financial statements.

We reviewed the charitable company's regulatory environment to ensure we could conclude that it had acted in accordance with the framework relevant to the charitable company and its environment and identify and instances of non-compliance. We also assessed the charitable company's internal control procedures to ensure we could appropriately scrutinise these controls and establish whether our understanding of the control environment was sufficient to supplement our additional testing procedures.



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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DEESIDE HOUSE EDUCATIONAL TRUST LIMITED (CONTINUED)**

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The engagement team consisted of a team that the engagement partner believes is equipped with the relevant level of technical and charity awareness to carry out our work to the required standard.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



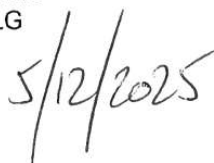
**Chris Speakman FCCA (Senior statutory auditor)**

for and on behalf of  
**WR Partners**

Chartered Accountants  
Statutory Auditors

Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

Date:



**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
(A company limited by guarantee)

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

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	4	3,835	-	3,835	7,713
Charitable activities	5	-	7,739,691	7,739,691	7,619,202
Investments	7	-	95,624	95,624	102,640
<b>Total income</b>		<b>3,835</b>	<b>7,835,315</b>	<b>7,839,150</b>	<b>7,729,555</b>
<b>Expenditure on:</b>					
Charitable activities	8	12,600	7,677,314	7,689,914	7,605,792
<b>Total expenditure</b>		<b>12,600</b>	<b>7,677,314</b>	<b>7,689,914</b>	<b>7,605,792</b>
<b>Net movement in funds</b>		<b>(8,765)</b>	<b>158,001</b>	<b>149,236</b>	<b>123,763</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		83,855	6,410,461	6,494,316	6,370,553
Net movement in funds		(8,765)	158,001	149,236	123,763
<b>Total funds carried forward</b>		<b>75,090</b>	<b>6,568,462</b>	<b>6,643,552</b>	<b>6,494,316</b>

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

The notes on pages 28 to 46 form part of these financial statements.

**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 01269507**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	5,441,332	5,497,741
		<u>5,441,332</u>	<u>5,497,741</u>
<b>Current assets</b>			
Stocks	13	6,443	13,712
Debtors	14	2,057,461	206,506
Cash at bank and in hand		3,445,226	3,550,270
		<u>5,509,130</u>	<u>3,770,488</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	16	(4,008,200)	(2,379,855)
<b>Net current assets</b>		<u>1,500,930</u>	<u>1,390,633</u>
<b>Total assets less current liabilities</b>		<u>6,942,262</u>	<u>6,888,374</u>
Creditors: amounts falling due after more than one year	17	(298,710)	(394,058)
<b>Total net assets</b>		<u><u>6,643,552</u></u>	<u><u>6,494,316</u></u>

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
(A company limited by guarantee)  
REGISTERED NUMBER: 01269507

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2025**

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	Note	2025 £	2024 £
<b>Charity funds</b>			
Restricted funds	18	75,090	83,855
Unrestricted funds	18	6,568,462	6,410,461
<b>Total funds</b>		<u>6,643,552</u>	<u>6,494,316</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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



**James Brown**  
Director

Date: 24th December 2025.

The notes on pages 28 to 46 form part of these financial statements.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
(A company limited by guarantee)

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

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	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(87,258)</b>	339,424
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Capital expenditure	<b>(113,410)</b>	(249,772)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(113,410)</b>	<b>(249,772)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Bank investment interest received	<b>95,624</b>	102,640
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>95,624</b>	<b>102,640</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(105,044)</b>	<b>192,292</b>
Cash and cash equivalents at the beginning of the year	<b>3,550,270</b>	3,357,978
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>3,445,226</b>	3,550,270
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 28 to 46 form part of these financial statements

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**1. General information**

Deeside House Educational Trust Limited is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £20 per member of the charitable company.

**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 Companies Act 2006.

Deeside House Educational Trust Limited 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**

After making enquires, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charitable company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charitable company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Fees receivable and charges for services and use of the premises, less any allowances, scholarships, bursaries granted by the School against those fees, but including contributions received from restricted funds, are accounted for in the period in which the services are provided.

**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.

Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company'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 charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Taxation**

The charitable company 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 charitable company 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 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, on both a straight line and reducing balance basis.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% - 7% straight line
Motor vehicles	- 25% written down value
Fixtures and fittings	- 5% - 25% straight line

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**2.9 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.



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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 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 charitable company 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.

**2.12 Financial instruments**

The charitable company 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.

**2.13 Operating leases**

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

**2.14 Pensions**

The charitable company contributes to personal pension plans for non-teaching and teaching staff. Contributions to pension schemes are charged to expenditure as they become payable in accordance with the rules of the schemes.

The Teachers' Pension Scheme ("TPS") is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the College 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. 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.

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**DEESIDE HOUSE EDUCATIONAL TRUST LIMITED**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.15 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 charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

**2.16 Prepaid Fees Scheme**

The College operates a prepaid fees scheme and parents may, subject to contractual terms and conditions, pay to the College tuition fees in advance. The money may be returned subject to specific conditions.

**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 charitable company 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.

- Depreciation rates are determined based on the estimated useful life of the asset.
- Residual value estimates are based on the estimated value at the end of the useful economic life of the asset.

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**4. Income from donations and legacies**

	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	3,835	<b>3,835</b>	7,713
	<u>3,835</u>	<u>3,835</u>	
<i>Total 2024</i>	<u>7,713</u>	<u>7,713</u>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Teaching	7,739,691	<b>7,739,691</b>	7,619,202
	<u>7,739,691</u>	<u>7,739,691</u>	
<i>Total 2024</i>	<u>7,619,202</u>	<u>7,619,202</u>	

**6. Analysis of income from charitable activities by type of income**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Gross fees receivable	-	6,889,887	<b>6,889,887</b>	7,024,688
Less: scholarships, bursaries and other discounts	-	(261,062)	<b>(261,062)</b>	(326,967)
Other income from charitable activity	-	1,110,866	<b>1,110,866</b>	921,481
Donations	3,835	-	<b>3,835</b>	7,713
	<u>3,835</u>	<u>7,739,691</u>	<u><b>7,743,526</b></u>	<u>7,626,915</u>
<i>Total 2024</i>	<u>7,713</u>	<u>7,619,202</u>	<u>7,626,915</u>	

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**7. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Other investment income	95,624	<b>95,624</b>	102,640
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2024</i>	<u>102,640</u>	<u>102,640</u>	

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Teaching	-	4,417,972	<b>4,417,972</b>	4,441,612
Catering Costs	-	483,864	<b>483,864</b>	497,881
Bus costs	-	361,229	<b>361,229</b>	344,633
Premises	-	911,062	<b>911,062</b>	947,185
Support costs of schooling	12,600	1,479,087	<b>1,491,687</b>	1,353,181
Governance	-	24,100	<b>24,100</b>	21,300
	<u>12,600</u>	<u>7,677,314</u>	<u><b>7,689,914</b></u>	<u>7,605,792</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2024</i>	<u>16,478</u>	<u>7,589,314</u>	<u>7,605,792</u>	

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**8. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type**

	<b>Staff costs 2025 £</b>	<b>Depreciation 2025 £</b>	<b>Other costs 2025 £</b>	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Teaching	4,280,889	30,852	106,231	<b>4,417,972</b>	4,441,612
Catering Costs	-	12,760	471,104	<b>483,864</b>	497,881
Bus costs	-	13,641	347,588	<b>361,229</b>	344,633
Premises	268,828	102,177	540,057	<b>911,062</b>	947,185
Support costs of schooling	593,878	10,388	887,421	<b>1,491,687</b>	1,353,181
Governance	-	-	24,100	<b>24,100</b>	21,300
	<u>5,143,595</u>	<u>169,818</u>	<u>2,376,501</u>	<u><b>7,689,914</b></u>	<u>7,605,792</u>
<i>Total 2024</i>	<u><i>5,111,401</i></u>	<u><i>196,123</i></u>	<u><i>2,298,268</i></u>	<u><i>7,605,792</i></u>	

**9. Net income/(expenditure)**

This is stated after charging:

	<b>2025 £</b>	<i>2024 £</i>
Depreciation	<b>169,819</b>	196,123
Operating lease charges	<b>192,237</b>	184,073
Auditors remuneration	<b>14,900</b>	13,700
	<u><b>376,956</b></u>	<u>393,896</u>

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**10. Staff costs**

	<b>2025</b> £	<i>2024</i> £
Wages and salaries	<b>3,987,360</b>	3,939,308
Social security costs	<b>415,753</b>	404,733
Contribution to defined contribution pension schemes	<b>740,482</b>	767,360
	<u><b>5,143,595</b></u>	<u>5,111,401</u>

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

	<b>2025</b> No.	<i>2024</i> No.
Teaching Staff	<b>85</b>	84
Support Staff	<b>26</b>	26
	<u><b>111</b></u>	<u>110</u>

While the average headcount increased marginally during the year, the total full-time equivalent (FTE) staffing level declined, attributable to a higher proportion of part-time roles within the College.

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

	<b>2025</b> No.	<i>2024</i> No.
In the band £60,001 - £70,000	<b>4</b>	4
In the band £90,001 - £100,000	<b>-</b>	1
In the band £100,001 - £200,000	<b>1</b>	-

During the year key management personnel received remuneration totalling £498,619 (2024: £495,669).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

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

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**12. Tangible fixed assets**

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 September 2024	5,346,310	203,344	2,282,115	7,831,769
Additions	54,976	-	58,434	113,410
At 31 August 2025	5,401,286	203,344	2,340,549	7,945,179
<b>Depreciation</b>				
At 1 September 2024	372,836	107,648	1,853,544	2,334,028
Charge for the year	40,402	16,831	112,586	169,819
At 31 August 2025	413,238	124,479	1,966,130	2,503,847
<b>Net book value</b>				
At 31 August 2025	4,988,048	78,865	374,419	5,441,332
At 31 August 2024	4,973,474	95,696	428,571	5,497,741

**13. Stocks**

	2025 £	2024 £
Finished goods and goods for resale	6,443	13,712

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**14. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	1,876,653	21,503
Other debtors	5,826	5,334
Prepayments and accrued income	174,982	179,669
	<u>2,057,461</u>	<u>206,506</u>

In the current year, 2025 Autumn term fee invoices were dated in the 2025 financial year. The income has been appropriately deferred, however this has resulted in a large increase to trade debtors, deferred income and VAT payable. The net assets remain unaffected.

**15. Cash at bank**

Various society, sports and similar clubs maintain bank accounts which are administered by the College.

The balance on these various bank accounts is included within cash in bank at 31 August 2025, and within creditors; amounts falling due within one year, is £30,156 (2024: £25,001). The income paid into these accounts in the year to 31 August 2025 of £11,501 (2024: £10,538) is not income of the College and is therefore not included in incoming resources within the Statement of Financial Activities. The expenditure from these accounts was £6,345 (2024: £8,632) in the year.

**16. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Fees in advance	1,019,690	1,537,603
Trade creditors	207,844	175,003
Advance fee contracts	150,033	144,555
Repayable deposits	160,210	162,635
Other taxation and social security	536,700	90,207
Other creditors	208,763	154,080
Accruals and deferred income	1,724,960	115,772
	<u>4,008,200</u>	<u>2,379,855</u>



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**17. Creditors: Amounts falling due after more than one year**

	2025 £	2024 £
Repayable deposits	246,260	220,585
Advance fee contracts	52,450	173,473
	<u>298,710</u>	<u>394,058</u>

**Advance Fee Contracts**

Certain parents have entered into contracts to discharge, under certain conditions, the equivalent of up to seven years' tuition fees in advance. Amounts received from advanced fee contracts are included in cash at bank and are dealt with as unrestricted funds. Assuming the pupils concerned remain in College for the expected academic years, advance fees will be applied to fee income as follows:

**Movements in the year were:**

	2025 £	2024 £
Balance at 1 September 2023	318,029	87,029
Amounts received in the year	29,010	265,718
Amounts utilised in the period in settlement of fees	(144,555)	(34,718)
	<u>202,484</u>	<u>318,029</u>

**Repayable Deposits**

Deposits are taken when pupils commence their education at the College and are repaid when the pupils leave. Hence, the College recognises the asset and the liability in the balance sheet. Assuming the pupils remain in the College for the expected academic years the deposits will be repaid as follows:

	2025 £	2024 £
Amounts repayable within one year	160,210	162,635
Amounts repayable between 1 to 5 years	100,675	91,250
Amounts repayable after 5 years	145,585	129,335
	<u>406,470</u>	<u>383,220</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Bursary fund	-	-	(144,177)	144,177	-
Capital fund	150,000	-	-	-	150,000
	<u>150,000</u>	<u>-</u>	<u>(144,177)</u>	<u>144,177</u>	<u>150,000</u>
<b>General funds</b>					
General Funds - all funds	6,260,461	7,835,315	(7,533,137)	(144,177)	6,418,462
	<u>6,260,461</u>	<u>7,835,315</u>	<u>(7,533,137)</u>	<u>(144,177)</u>	<u>6,418,462</u>
<b>Total Unrestricted funds</b>	<u>6,410,461</u>	<u>7,835,315</u>	<u>(7,677,314)</u>	<u>-</u>	<u>6,568,462</u>
<b>Restricted funds</b>					
Restricted Funds - all funds	13,733	3,835	(3,835)	-	13,733
Capital Expenditure	70,122	-	(8,765)	-	61,357
	<u>83,855</u>	<u>3,835</u>	<u>(12,600)</u>	<u>-</u>	<u>75,090</u>
<b>Total of funds</b>	<u>6,494,316</u>	<u>7,839,150</u>	<u>(7,689,914)</u>	<u>-</u>	<u>6,643,552</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. Statement of funds (continued)**

**Designated funds**

Bursary fund - Over the last 40 years the provision of bursary places has transformed lives, enabling pupils from all backgrounds to follow their dreams and become the person they want to be. The Abbey Gate College Bursary Fund provides children with the opportunity to realise their individual potential through an outstanding education, regardless of financial circumstances.

Capital fund - The Capital Fund was established in 2021 and has been set up to fund capital purchases and developments over the next 5 years. The college are looking to improve the school facilities in order to enhance the learning of pupils. Proposed projects include enhancing the refectory at the senior school, improving the sixth form provision and extending the science laboratories.

During the year £144,177 (2024: £139,677) was expended in relation to the Bursary Fund.

**Restricted funds**

Restricted income includes donations received during the year of £3,835 (2024: £7,713) for the development of teaching facilities and bursaries. £3,835 (2024: £7,713) was utilised during the year to support pupils through the bursary scheme. The restricted fund balance for teaching facilities and bursaries is £nil (2024: £nil).

£nil (2024: £nil) of the restricted donation received in 2014/15 for visits to the Royal Philharmonic was expended, with £3,800 remaining of the original £10,000 donation. The restricted fund also includes £9,933 for a variety of purposes.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2024 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Bursary fund	-	-	(139,677)	139,677	-
Capital fund	150,000	-	-	-	150,000
	<u>150,000</u>	<u>-</u>	<u>(139,677)</u>	<u>139,677</u>	<u>150,000</u>
<b>General funds</b>					
General Funds - all funds	6,127,933	7,721,842	(7,449,637)	(139,677)	6,260,461
<b>Total Unrestricted funds</b>	<u>6,277,933</u>	<u>7,721,842</u>	<u>(7,589,314)</u>	<u>-</u>	<u>6,410,461</u>
<b>Restricted funds</b>					
Restricted Funds - all funds	13,733	7,713	(7,713)	-	13,733
Capital Expenditure	78,887	-	(8,765)	-	70,122
	<u>92,620</u>	<u>7,713</u>	<u>(16,478)</u>	<u>-</u>	<u>83,855</u>
<b>Total of funds</b>	<u><u>6,370,553</u></u>	<u><u>7,729,555</u></u>	<u><u>(7,605,792)</u></u>	<u><u>-</u></u>	<u><u>6,494,316</u></u>

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**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	-	5,441,332	<b>5,441,332</b>
Current assets	75,090	5,425,455	<b>5,500,545</b>
Creditors due within one year	-	(3,999,615)	<b>(3,999,615)</b>
Creditors due in more than one year	-	(298,710)	<b>(298,710)</b>
<b>Total</b>	<b>75,090</b>	<b>6,568,462</b>	<b>6,643,552</b>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	5,497,741	5,497,741
Current assets	83,855	3,686,633	3,770,488
Creditors due within one year	-	(2,379,855)	(2,379,855)
Creditors due in more than one year	-	(394,058)	(394,058)
<b>Total</b>	<b>83,855</b>	<b>6,410,461</b>	<b>6,494,316</b>

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

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	<b>149,236</b>	123,763
<b>Adjustments for:</b>		
Depreciation charges	<b>169,819</b>	196,040
Interest income	<b>(95,624)</b>	(102,640)
Decrease/(increase) in stocks	<b>7,269</b>	(1,253)
Decrease/(increase) in debtors	<b>(2,568,416)</b>	18,747
Increase in creditors	<b>2,250,458</b>	104,767
<b>Net cash provided by/(used in) operating activities</b>	<b>(87,258)</b>	339,424

**21. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	<b>3,445,226</b>	3,550,270
<b>Total cash and cash equivalents</b>	<b>3,445,226</b>	3,550,270

**22. Analysis of changes in net debt**

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	3,550,270	(105,044)	3,445,226
Debt due within 1 year	(144,555)	(5,478)	(150,033)
Debt due after 1 year	(220,585)	(25,675)	(246,260)
	<b>3,185,130</b>	<b>(136,197)</b>	<b>3,048,933</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**23. Pension commitments**

**Pension Arrangements**

During the year, the College began a phased withdrawal from the Teachers' Pension Scheme (TPS), with no new joiners permitted to join this scheme. A new defined contribution pension scheme was introduced for existing teacher staff and new starters, in line with the College's pension strategy.

The College offers a defined contribution "Stakeholder" schemes to both teaching and non-teaching staff. Total contributions to these schemes for the year ended 31 August 2025 were £268,231 (2024: £43,354), of which £203,226 (2024: £nil) related to teaching staff moving from TPS and joining the new scheme. Contributions outstanding at the year-end were £35,018 (2024: £9,850). The increase in contributions reflects the introduction of the new scheme for teachers and increased staff participation.

**Teachers' Pension Scheme**

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

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

From 31 August 2024 the TPS is closed to new members and existing teachers have the option whether to remain in the TPS or move to the defined contribution scheme.

**The Teachers' Pension Budgeting and Valuation Account**

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

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

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% administration levy). This is an increase of 5% in employer contributions and the cost control result is such that no change in member benefits is needed.

- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million, giving a notional past service deficit of £39,800 million. The result of this valuation will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2027.

The employer's pension costs paid to TPS in the year amounted to £472,430 (2024: £725,716) and the amounts payable at 31 August 2025 was £50,977 (2024: £88,703).

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**23. Pension commitments (continued)**

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website ([www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx](http://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx)).

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The College is unable to identify its share of the underlying assets and liabilities of the plan. Accordingly, the College 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 College has set out above, the information available on the scheme.

**24. Operating lease commitments**

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

	2025 £	2024 £
Not later than 1 year	137,054	155,068
Later than 1 year and not later than 5 years	488,668	444,836
Later than 5 years	852,616	959,193
	<u>1,478,338</u>	<u>1,559,097</u>

**25. Related party transactions**

During the year, reimbursement of Directors expenses amounted to £nil relating to 0 Director (2024: £25 relating to 1 Director) in relation to travel and subsistence.

During the year six children of three Directors and two grandchildren of one other director (2024: Eight family relatives of four Directors) attended the college. Fee discounts are awarded on the same basis as available to other parents.

**26. Controlling party**

The College, having no share capital, is under the control of the Board of Directors, who are also the Trustees of the College.



