

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
PENNINE CAMPHILL COMMUNITY LIMITED(THE)**

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 JULY 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

OBJECTIVES AND ACTIVITIES

Objectives and activities

The college operates under Memorandum and Articles incorporated 19 January 1977, with amended articles adopted by special resolution dated 14 April 2011.

The charitable objects are:

"For the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolph Steiner, particularly (without limitation) by the establishment and maintenance of intentional communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support."

We aim, through our college and day services, to provide effective education and day service provision to students and graduates with complex SEND needs. Our curriculum meets EHCP outcomes, which focuses on independence, communication, self-regulation and progression towards financial independence (such as employability) through three discrete pathways, differentiated according to need. Success within these pathways directly contributes to the charitable objects by measurably progressing students towards independence in the form of employment, further education, volunteering and other meaningful activity and/or supported living.

Each pathway draws upon a range of education resources, including labour-market oriented workshops, a new Enterprise Hub which allows students and graduates to build real-world skills by providing services to the public through a café and retail outlets, a grant-funded tree-planting initiative that is developing an environmental learning resource, an indoor and outdoor event suite, and other learning spaces throughout a 40-acre space. These resources include a small animal care area, vegetable garden and orchard, specialist pottery, multi-craft, textiles, small animal care, independent living and Maths, English and Digital Skills workshops.

The pathways are tailored to meet individual student aspiration and local labour market need, with embedded or standalone English and Maths. In many cases, where in the best interests of the students, pathways are augmented with externally accredited qualifications.

Employability is embedded into the curriculum, with meaningful work experience, internships and placements, focused on six high priority labour market needs: Environmental and Conservation, Digital, Retail, Health & Social Care / Education, Food and Manufacturing / Construction. There are also links to local day provision, further education and supported living. Our objective for all curricula is to provide skills and experience that are of value for the rest of a student's life, maximising their independence and their ability to contribute to their community through employment and volunteering. Our end goal is to provide meaningful impact to the standards, choice and independence of each student.

All students are encouraged to attend the social and leisure facilities on offer, such as fairs, festivals, concerts and drama performances.

Students attend for 36 weeks per year (full or part time), while day services operates for either 36 or 50 weeks.

2024/2025 was a continuation of the strategy of rebuilding and establishing a sustainable, high quality offer. This was the third full year of a five-year plan, which includes the following objectives:

- Revisit and agree Vision and Values
- Expand and improve Day Services to enhance independence and work-related activity
- Maintain and retain a minimum DfE financial health score of Good

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

- Gain Ofsted 'Good' grade by next full inspection
- Develop building and estates strategy to make effective use of every building
- Promote Health & Wellbeing throughout all our services by encouraging exercise, healthy eating, and promoting good mental health practice
- Gain Investors in People standard as a recognition of the quality of our workplace
- Retain Ofsted 'Good' grade at following full inspection

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities and performance

The next iteration of the strategic plan has focused heavily on raising quality, with four objectives for the year (three as a continuation from the previous year, and one new one to focus further on raising quality):

- Be consistently Good
- Provide an offer that stakeholders want and need
- Value and invest in our staff to make us the employer of choice
- Be exceptional in understanding and supporting neurodiversity

Ofsted visited us in March 2026 for a very positive full inspection under the new framework. This resulted in the following grades:

Inclusion	Strong standard
Participation and development	Strong standard
Leadership and Governance	Expected standard
Achievements	Expected standard
Curriculum and teaching	Expected standard
Safeguarding	Standards met

This is a very encouraging result and is equivalent to 'strong with outstanding features' under the old framework.

Comments made by Ofsted include:

'Leaders have established a highly inclusive culture. Through effective support, learners with high needs can access their curriculum, participate in sessions and thrive in the friendly, welcoming environment. In health and and fitness, learners with sensory needs benefit from tactile stimulus through soft dice, while more visual learners benefit from demonstrations and the use of Makaton. Staff provide effective communication aids to learners who are non- verbal to enable them to participate in lessons communicate with friends and make choices.'

'Leaders provide a broad range of rich opportunities to enable learners to develop confidence, independence and resilience. Learners select from an extensive enrichment and enterprise programme where they participate in activities such as health and fitness, drama and art. Learners appreciate the opportunities they have to meet with and learn from others, gain new knowledge and skills, and maintain their physical and mental health. Learners demonstrate strong personal and social responsibility by contributing towards their community through volunteering and social action projects.'

'Learners develop the skills and behaviours they need to progress successfully to adulthood. They learn to access the community safely and to cook basic meals or prepare snacks. Learners develop their social interaction skills and learn to speak to unfamiliar people. They develop the English, Maths and Digital skills they need to function successfully in every day life.'

'Learners benefit from respectful and safe learning environments where their well-being is prioritised by staff. They receive effective support from dedicated staff to help them regulate their emotions.'

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

'Learners complete carefully planned and meaningful external work placements that are in line with their interests and long-term career goals. Where appropriate, learners complete internal placements in the college café and shops to develop confidence and improve their communication and social interaction skills. Learners understand the importance of adhering to British values. They show respect to staff and peers and follow the rules and regulations at college. Selected learners participate in the student council and make decisions such as how to spend the money that has been raised.'

For the academic year 2024/25 (previous year in brackets):

- Overall college attendance was 92.3% (85%);
- 71% of students studying Functional Skills Maths and English achieved a pass grade (71%);
- 57% of students leaving Camphill Wakefield left to a financially independent destination (e.g. employment, further learning such as apprenticeships, volunteering);
- 97% of students leaving Camphill Wakefield had a positive destination (66%);
- Overall retention rate was 88.5% (88%)

We developed and rolled out, in conjunction with a Corporate Social Responsibility partnership, a successful fundraising campaign that culminated in a one-off income of over £17,000 from a sponsored Yorkshire Three Peaks walk, and this knowledge is now being embedded in our ongoing practice, focusing on fundraising and events for the dual benefit of raising income against specific Capital Expenditure targets and further promoting independence outcomes by ensuring that students and graduates are involved at all points.

FINANCIAL REVIEW

Financial review

The financial statements shows net income over expenditure of £83,705 (£438,135 net expenditure over income in 2024). The result in 2024 was a one-off position, due to the need to close residential services in-year, and exacerbated by lower student numbers following the Ofsted Inadequate of 2022, which led to lower referrals for the 2022/23 and 2023/24 academic years.

Total incoming resources for the year was £3,290,877, of which £3,199,668 (97%) is from ESFA and Local Authority contracts to deliver education or care for young people with SEND, primarily to deliver EHCP outcomes which are focused on independence, communication, self-regulation and progression towards employability. As a charity, we have only recently been able to partially reclaim VAT as a result in the changes following the 2024 Budget statement which put VAT on private school fees.

An improved financial position towards the end of previous financial year allowed a substantial uplift in salary for key front-line roles, which helped staff satisfaction and retention.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

FINANCIAL REVIEW

Reserves and financial health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the organisation.

The Trustees have been able to draw upon strong Corporate Social Responsibility activity which will achieve many of the strategic objectives for building maintenance and refurbishment. This is an ongoing plan for five years with the end goal of providing excellent and energy efficient learning facilities for all our young people, whilst also preserving the opportunity to re-enter the residential market should economic conditions change.

The Trustees consider that the need to invest in providing a stable platform for quality education and care is an absolute priority. The Trustees recognise that the level of reserves fluctuate during periods of investment in the facilities. This risk is mitigated by an overdraft facility, which will be maintained and used to manage unanticipated cashflow needs whilst the investment takes effect. Following the one-off 23/24 loss-making position, the priority is to rebuild a free reserve, with the Trustees passing a reserves policy that will ensure the ability to manage three months of anticipated spend with an interruption of income. For the same reason, we do not currently hold investments to a significant level.

Developments and maintenance

Major projects include continuing an efficiency upgrade programme for heating and hot water across the site. This mitigated the impact of the huge increase in utility costs, along with a renegotiation of contracts at a substantially better rate.

The facilities continue to be upgraded in order to maximise the progress towards strong Ofsted grading, including improving the environment, equipment, educational resources and sensory equipment. This is now being supported by a very effective Corporate Social Responsibility programme with a consortium of large Yorkshire- and UK-based businesses from a variety of sectors.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

FUTURE PLANS

We continue an upward trajectory towards consistently Good provision. This is reflected in regular positive feedback from Ofsted, ESFA and Local Authorities. As the change period closes and we move on to develop fundraising and growth strategies, indicators are that we will move towards capacity (circa 100 students and 35 day services graduates) in 2026/27 and diversification into new markets including developing our enterprise portfolio and aligned education and care markets. Whilst the current national government policy of SEND inclusivity is a risk, this has not reduced the number of referrals, as our offer is aimed at students and graduates who have struggled in previous inclusive settings.

Key strands to the quality improvement process has meant an:

- Increase in the impact of our teaching, leading to greatly increased destinations and measures of independence
- Increase of the quality and quantity of social care day services offer, including much increased diversity of relevant activities, aligned to employability, the local labour market and contribution to the community
- Extension to the employability and enterprise offer so that students are more able to move towards, or into, employment

Admissions for 2026/27 are ahead of the trajectory for last year. It is believed that this is due to improved reputation, the gain of Section 41 status, improved marketing and the inclusion on a region-wide Approved Provider framework. Therefore, early projections are that we will welcome greater numbers of students in September 2026. Day Services continues to be well received, in demand and of high quality, and has grown steadily throughout 25/26, so will continue to be a growth area for 2026/27.

Challenges for 2026/27 include an ongoing need to raise the standards of pay and the contract terms to ensure our progress in staff retention, recruitment and wellbeing continues. This has been planned for, and will come to fruition as soon as the increased number of student starters for 26/27 have been confirmed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

We welcomed two additional Trustees in the financial year, both of whom bring current and valuable corporate or education skills to the existing Trustee board. The Trustees are responsible for the overall management and control of Pennine Camphill Community Ltd., and meet six times a year. Implementation of the policies is undertaken by four committees, each chaired by a Trustee who is elected annually (Safeguarding and Care was separated to allow increased focus and scrutiny). These committees also meet three to six times a year:

- Finance and Resources
- Safeguarding
- Curriculum
- Care

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit or contract from Pennine Camphill Community.

Trustee recruitment is directed at filling skills shortages according to the results of regular Trustee skills audit. We target advertisements to relevant business and education leaders, as well as through the local community and parent networks. Where possible, the Trustees consider that the skills and experience of the board should include:

- Legal background
- Financial / accounting background
- Education experience
- Senior managerial, business or marketing experience
- Experience of equal opportunities and/or disability needs
- Lived experience of SEND
- Trustees that are diverse and representative of the community

Interview is undertaken through an objective, scored process with at least three Trustees. A recently developed Trustee induction programme includes safeguarding, governance and safer recruitment processes.

Key management personnel

The Trustees, Chief Executive Officer and two Departmental Heads constitute the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of the CEO is set by the Finance Committee against a pay scale, reviewed annually by the Finance and Resources Committee. A number of criteria are used in setting pay, including:

- Nature of the role and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The Trustees determine the general policy of the organisation and delegate day-to-day running of the organisation to the Chief Executive Officer. The CEO, two operational heads and three support services managers form the Senior Leadership Team and oversee all education, care, pastoral and administrative functions. Day to day administration is undertaken within the policies and procedures approved by the Trustees, which provide for only significant expenditure decisions and major capital projects to be referred to the Trustees for prior approval.

The Senior Leadership Team, under delegated authority from the CEO, oversee the recruitment of all staff.

Risk management

The Trustees are responsible for overseeing the risks to the organisation. Detailed consideration of the risk are delegated to the CEO. Risks are identified, assessed and controls monitored throughout the year on a risk register, using a PRACT approach (Prevention, Reduction, Acceptance, Contingency, Transference). The main risks that are currently identified include:

- **Quality of education.** An internal audit highlighted that there is a strong upward trajectory for all departments, particularly including consistency and quality of care and support, as well as strong progress made by the infrastructure team. The progress of the quality of education has been further improved by the strongest educational practitioners spending a higher proportion of their time delivering education (in particular the Curriculum Manager and Advanced Practitioners). Our challenge for the remainder of the 2025/26 academic year is to roll out a CPD ensure that this new quality teaching is consistently achieved in all learning environments.

- **External Market Factors.** The current government strategy is to move SEND learning into inclusive setting. This presents a possible risk, although current indicators are that the Specialist Post-16 sector will continue to play a critical role for those who continue to be unable to access mainstream settings. Therefore, the likelihood is that it will change the cohort of students who attend, with an increased focus on complex needs. We will mitigate this by continuing to focus on being excellent in understanding and supporting neurodiversity, seeking accreditation and Continuous Professional Development in autism practice and further developing our Therapy and Positive Behaviour Support offer.

We remain compliant with the Fundraising Regulator. More recently, we have begun to raise funds through a combination of Corporate Social Responsibility partnerships, events, grant applications and continued growth in the Enterprise portfolio.

Camphill Wakefield continues to be very proud of the enormous effort and achievement of all our students and residents, and looks forward to celebrating their successes for many years to come.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01294923 (England and Wales)

Registered Charity number

274192

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Registered office

Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees

Mr A McIntyre
Mr G C Franklin
Mr N H Dodd
Mr T M Coen
Mrs J E Barry
Mr R Robinson (appointed 17.4.25)
Ms H Smale (appointed 17.4.25)

Auditors

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Pennine Camphill Community Limited(The) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

Mr T M Coen - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

Opinion

We have audited the financial statements of Pennine Camphill Community Limited(The) (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

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

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

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and SORP. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

A further description of our responsibilities 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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell BA FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

28 April 2026

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

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

		Unrestricted fund £	Restricted funds £	Endowment fund £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS	Notes FROM					
Donations and legacies	2	20,868	-	-	20,868	9,604
Charitable activities	3					
Charitable		<u>3,223,054</u>	<u>46,955</u>	-	<u>3,270,009</u>	3,051,628
Total		<u>3,243,922</u>	<u>46,955</u>	-	<u>3,290,877</u>	<u>3,061,232</u>
EXPENDITURE ON						
Charitable activities	4					
Charitable		<u>3,144,710</u>	<u>62,462</u>	-	<u>3,207,172</u>	3,499,367
NET INCOME/(EXPENDITURE)		99,212	(15,507)	-	83,705	(438,135)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>3,300,162</u>	<u>141,946</u>	-	<u>3,442,108</u>	3,880,243
TOTAL FUNDS CARRIED FORWARD		<u>3,399,374</u>	<u>126,439</u>	-	<u>3,525,813</u>	<u>3,442,108</u>

The notes form part of these financial statements

PENNINE CAMPHILL COMMUNITY LIMITED(THE) (REGISTERED NUMBER: 01294923)

BALANCE SHEET
31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS						
Tangible assets	11	4,311,497	126,439	-	4,437,936	4,412,165
Investments	12	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>1,731</u>	<u>1,731</u>
		4,313,228	126,439	-	4,439,667	4,413,896
CURRENT ASSETS						
Debtors	13	121,378	-	-	121,378	193,776
Assets held for resale	14	-	-	-	-	380,223
Cash at bank and in hand		<u>67,064</u>	<u>-</u>	<u>-</u>	<u>67,064</u>	<u>14,236</u>
		188,442	-	-	188,442	588,235
CREDITORS						
Amounts falling due within one year	15	<u>(247,436)</u>	<u>-</u>	<u>-</u>	<u>(247,436)</u>	<u>(623,764)</u>
NET CURRENT ASSETS		<u>(58,994)</u>	<u>-</u>	<u>-</u>	<u>(58,994)</u>	<u>(35,529)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,254,234	126,439	-	4,380,673	4,378,367
CREDITORS						
Amounts falling due after more than one year	16	<u>(854,860)</u>	<u>-</u>	<u>-</u>	<u>(854,860)</u>	<u>(936,259)</u>
NET ASSETS FUNDS	19	<u>3,399,374</u>	<u>126,439</u>	<u>-</u>	<u>3,525,813</u>	<u>3,442,108</u>
Unrestricted funds					3,399,374	3,300,162
Restricted funds					<u>126,439</u>	<u>141,946</u>
TOTAL FUNDS					<u>3,525,813</u>	<u>3,442,108</u>

The notes form part of these financial statements

BALANCE SHEET - continued
31 JULY 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:

Mr T M Coen - Trustee

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	31.7.25 £	31.7.24 £
Cash flows from operating activities			
Cash generated from operations	1	142,660	(84,047)
Interest paid		<u>(80,943)</u>	<u>(81,067)</u>
Net cash provided by/(used in) operating activities		<u>61,717</u>	<u>(165,114)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(42,930)	(8,436)
Sale of tangible fixed assets		<u>455,753</u>	<u>13,501</u>
Net cash provided by investing activities		<u>412,823</u>	<u>5,065</u>
Cash flows from financing activities			
Loan repayments in year		<u>(76,289)</u>	<u>(71,181)</u>
Net cash used in financing activities		<u>(76,289)</u>	<u>(71,181)</u>
Change in cash and cash equivalents in the reporting period			
		398,251	(231,230)
Cash and cash equivalents at the beginning of the reporting period	2	<u>(331,187)</u>	<u>(99,957)</u>
Cash and cash equivalents at the end of the reporting period	2	<u>67,064</u>	<u>(331,187)</u>

The notes form part of these financial statements

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 JULY 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.25 £	31.7.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	83,705	(438,135)
Adjustments for:		
Depreciation charges	17,159	14,744
Profit on disposal of fixed assets	(75,532)	(7,544)
Interest paid	80,943	81,067
Decrease in debtors	72,398	413,350
Decrease in creditors	(36,013)	(147,529)
Net cash provided by/(used in) operations	<u>142,660</u>	<u>(84,047)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.7.25 £	31.7.24 £
Cash in hand	2,224	14,236
Notice deposits (less than 3 months)	64,840	-
Overdrafts included in bank loans and overdrafts falling due within one year	-	(345,423)
Total cash and cash equivalents	<u>67,064</u>	<u>(331,187)</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1/8/24 £	Cash flow £	At 31/7/25 £
Net cash			
Cash at bank and in hand	14,236	52,828	67,064
Bank overdraft	(345,423)	345,423	-
	<u>(331,187)</u>	<u>398,251</u>	<u>67,064</u>
Debt			
Debts falling due within 1 year	(71,182)	(5,108)	(76,290)
Debts falling due after 1 year	(936,259)	81,399	(854,860)
	<u>(1,007,441)</u>	<u>76,291</u>	<u>(931,150)</u>
Total	<u>(1,338,628)</u>	<u>474,542</u>	<u>(864,086)</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The Trustees are required to consider whether the company can continue its operational existence for the foreseeable future, that is at least 12 months from the date of signing this report. In assessing the appropriateness of the going concern assumption, the Trustees have reviewed detailed forecasts and projections, which consider all reasonably potential scenarios and uncertainties in relation to income and funding from all sources and associated expected future outgoings.

Based on these forecasts the company can meet its liabilities as they fall due and the Trustees have concluded that it is appropriate for the financial statements to be prepared on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty

No critical accounting judgements have been in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES - continued

Income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government in respect of fees and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 19.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles - 25% on reducing balance

Computer equipment - 20% on reducing balance

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Assets held for resale

Assets held for resale are classified as held for resale if their carrying amount will be recovered primarily through sale rather than continuing use. The value of these assets are measured at the lower of their carrying value and fair value less costs to sell.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement (note 22).

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

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.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations and appeals	16,668	344
Sundry income	4,200	9,260
	<u>20,868</u>	<u>9,604</u>

Income from donations and legacies was £20,868 (2024- £9,604) of which £nil (2024- £nil) was attributable to restricted and £20,868 (2024- £9,604) was attributable to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.25	31.7.24
		£	£
Fees	Charitable	3,199,668	2,935,669
Other income	Charitable	70,341	115,959
		<u>3,270,009</u>	<u>3,051,628</u>

Income from charitable activities was £3,270,009 (2024 - £3,051,628) of which £46,955 (2024 - £86,259) was attributable to restricted and £3,223,054 (2024 - £2,965,369) was attributable to unrestricted funds.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable	<u>2,329,855</u>	<u>877,317</u>	<u>3,207,172</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable	<u>750,247</u>	<u>83,174</u>	<u>43,896</u>	<u>877,317</u>

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.7.25	31.7.24
	Charitable	Total
	£	£
Wages and salaries	679,900	553,593
Social security	70,347	52,530
Bank and credit card charges	2,231	6,403
Interest payable and similar charges	80,943	81,067
Auditors' remuneration	12,700	17,400
Auditors' remuneration for non audit work	694	39,187
Legal and professional fees	30,502	16,478
	<u>877,317</u>	<u>766,658</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	17,159	14,743
Surplus on disposal of fixed assets	<u>(75,532)</u>	<u>(7,544)</u>

7. AUDITORS' REMUNERATION

	31.7.25	31.7.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	12,700	17,400
Auditors' remuneration for non audit work	<u>694</u>	<u>39,187</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

9. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	2,200,590	2,136,753
Social security costs	215,883	187,205
Other pension costs	78,410	95,444
	<u>2,494,883</u>	<u>2,419,402</u>

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
	<u>91</u>	<u>88</u>
Administration, teaching and secretarial		

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

	31.7.25	31.7.24
	<u>1</u>	<u>1</u>
£60,001 - £70,000		

The total amount of employee benefits received by key management personnel is £168,873 (2024 - £197,257). The Trust considers its key management personnel comprise Chief Executive Officer and members of the Senior Management Team.

The company makes contributions into individual co-workers pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2025 were £78,410 (2024: £95,444).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	9,604	-	-	9,604
Charitable activities				
Charitable	2,965,369	86,259	-	3,051,628
Total	<u>2,974,973</u>	<u>86,259</u>	<u>-</u>	<u>3,061,232</u>
EXPENDITURE ON				
Charitable activities				
Charitable	<u>3,499,096</u>	<u>271</u>	<u>-</u>	<u>3,499,367</u>
NET INCOME/(EXPENDITURE)	(524,123)	85,988	-	(438,135)
Transfers between funds	<u>56,026</u>	<u>(56,026)</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(468,097)</u>	<u>29,962</u>	<u>-</u>	<u>(438,135)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	3,768,259	111,984	-	3,880,243
TOTAL FUNDS CARRIED FORWARD	<u>3,300,162</u>	<u>141,946</u>	<u>-</u>	<u>3,442,108</u>

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 August 2024	5,173,728	17,995	112,792	5,304,515
Additions	-	21,300	21,630	42,930
At 31 July 2025	5,173,728	39,295	134,422	5,347,445
DEPRECIATION				
At 1 August 2024	816,953	15,123	60,274	892,350
Charge for year	-	3,593	13,566	17,159
At 31 July 2025	816,953	18,716	73,840	909,509
NET BOOK VALUE				
At 31 July 2025	4,356,775	20,579	60,582	4,437,936
At 31 July 2024	4,356,775	2,872	52,518	4,412,165

12. FIXED ASSET INVESTMENTS

	Unlisted investment £
MARKET VALUE	
At 1 August 2024 and 31 July 2025	1,731
NET BOOK VALUE	
At 31 July 2025	1,731
At 31 July 2024	1,731

There were no investment assets outside the UK.

Cost or valuation at 31 July 2025 is represented by:

	Unlisted investment £
Valuation in 2023	1,731

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	72,817	174,052
VAT	21,118	-
Prepayments and accrued income	27,443	19,724
	<u>121,378</u>	<u>193,776</u>

14. ASSETS HELD FOR RESALE

	31.7.25	31.7.24
	£	£
Property	-	380,223

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Bank loans and overdrafts (see note 17)	76,290	416,605
Trade creditors	91,311	75,076
Social security and other taxes	47,865	42,529
Other creditors	14,471	26,762
Deferred income	-	50,000
Accruals	17,499	12,792
	<u>247,436</u>	<u>623,764</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.25	31.7.24
	£	£
Bank loans (see note 17)	<u>854,860</u>	<u>936,259</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	345,423
Bank loans	76,290	71,182
	<u>76,290</u>	<u>416,605</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>228,871</u>	<u>213,546</u>

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

17. LOANS - continued

	31.7.25	31.7.24
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	625,989	722,713

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.25	31.7.24
	£	£
Bank overdraft	-	345,423
Bank loans	931,150	1,007,441
	<u>931,150</u>	<u>1,352,864</u>

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by installments and interest is charged on normal commercial terms.

19. MOVEMENT IN FUNDS

	At 1/8/24	Net movement in funds	At 31/7/25
	£	£	£
Unrestricted funds			
General fund	3,300,162	99,212	3,399,374
Restricted funds			
ESFA Capital Fund	62,838	(21,390)	41,448
Other ESFA income	3,581	-	3,581
DFC Capital grant	45,048	7,003	52,051
Grow Back Greener Programme	30,479	(1,120)	29,359
	<u>141,946</u>	<u>(15,507)</u>	<u>126,439</u>
TOTAL FUNDS	<u>3,442,108</u>	<u>83,705</u>	<u>3,525,813</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,243,922	(3,144,710)	99,212
Restricted funds			
ESFA Capital Fund	39,952	(61,342)	(21,390)
DFC Capital grant	7,003	-	7,003
Grow Back Greener Programme	-	(1,120)	(1,120)
	<u>46,955</u>	<u>(62,462)</u>	<u>(15,507)</u>
TOTAL FUNDS	<u>3,290,877</u>	<u>(3,207,172)</u>	<u>83,705</u>

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	3,768,259	(524,123)	56,026	3,300,162
Restricted funds				
Restricted Funds	-	-	(56,026)	(56,026)
ESFA Capital Fund	70,946	47,918	-	118,864
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	7,862	-	45,048
Mental health Training Fund	6	(6)	-	-
ASDA Foundation Grant	265	(265)	-	-
Grow Back Greener Programme	-	30,479	-	30,479
	<u>111,984</u>	<u>85,988</u>	<u>(56,026)</u>	<u>141,946</u>
TOTAL FUNDS	<u>3,880,243</u>	<u>(438,135)</u>	<u>-</u>	<u>3,442,108</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,974,973	(3,499,096)	(524,123)
Restricted funds			
ESFA Capital Fund	47,918	-	47,918
DFC Capital grant	7,862	-	7,862
Mental health Training Fund	-	(6)	(6)
ASDA Foundation Grant	-	(265)	(265)
Grow Back Greener Programme	30,479	-	30,479
	<u>86,259</u>	<u>(271)</u>	<u>85,988</u>
TOTAL FUNDS	<u>3,061,232</u>	<u>(3,499,367)</u>	<u>(438,135)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
Unrestricted funds				
General fund	3,768,259	(424,911)	56,026	3,399,374
Restricted funds				
Restricted Funds	-	-	(56,026)	(56,026)
ESFA Capital Fund	70,946	26,528	-	97,474
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	14,865	-	52,051
Mental health Training Fund	6	(6)	-	-
ASDA Foundation Grant	265	(265)	-	-
Grow Back Greener Programme	-	29,359	-	29,359
	<u>111,984</u>	<u>70,481</u>	<u>(56,026)</u>	<u>126,439</u>
TOTAL FUNDS	<u>3,880,243</u>	<u>(354,430)</u>	<u>-</u>	<u>3,525,813</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,218,895	(6,643,806)	(424,911)
Restricted funds			
ESFA Capital Fund	87,870	(61,342)	26,528
DFC Capital grant	14,865	-	14,865
Mental health Training Fund	-	(6)	(6)
ASDA Foundation Grant	-	(265)	(265)
Grow Back Greener Programme	30,479	(1,120)	29,359
	<u>133,214</u>	<u>(62,733)</u>	<u>70,481</u>
TOTAL FUNDS	<u>6,352,109</u>	<u>(6,706,539)</u>	<u>(354,430)</u>

20. OTHER FINANCIAL COMMITMENTS

There were no financial commitments as at the year end (2024: £nil).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

22. DESCRIPTION OF FUNDS

The ESFA Capital Grant relates to monies received from the ESFA towards capital projects planned in order to maintain the fabric of the site. The balance of unspent funds received in the prior year have been carried forward to year ended 31 July 2026, with further funding being received during this financial year.

The DFC Capital Fund has been awarded to the school by the ESFA to use towards repairs and capital items required to maintain the fabric of the site.

Kirklees Council awarded the school some monies during year ended 2024 as part of the White Rose Forest, Grow Back Greener Programme. The funds are being spent on the creation of new woodland and urban tree planting. As at 31 July 2025, £29,359 remained unspent and is carried forward to the next financial year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.