



Digitally Signed Document

Document ID: 829A5D85BD13FB

Document Details

Filename:	Accounts 31 March 2025.pdf
Client of:	Bentens

Signature Details

Name:	Polly Lankester
Email:	plankester@swchs.net
Date & Time:	26/01/2026 11:31:27 AM (GMT)
IP Address:	81.145.173.34
Signing Statement:	Polly Lankester confirms that the information is correct and complete to the best of their knowledge and belief.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	Bentens
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records. OpenSpace - Bentens is powered by IRIS OpenSpace.

REGISTERED CHARITY NUMBER: 298343

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

FOR

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Auditors	5 to 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 13

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES

Polly Lankester
Caroline Derbyshire
Sarah Dignasse
John Whittaker
Mark Hayes
Alan Broadbent
Adrian Williamson
Natalie Easthope

PRINCIPAL ADDRESS

Saffron Walden County High School
Audley End Road
Saffron Walden
Essex
CB11 4UH

**REGISTERED CHARITY
NUMBER**

298343

INDEPENDENT AUDITORS

Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Charitable objectives

The objectives of the trust are to:

- Advance the education of pupils in the school by providing facilities for education that cannot be provided by the normal funding provided to schools
- Engage in activities which support the school and advance the education of pupils attending it
- Foster more extended relationships between the staff, parents and others associated with the school

The SWCHS Trust reviews grant applications received from staff, parents and students. These are formally submitted, including costings and the expected impact/benefit to the school and the education we provide.

The Trust board meets to discuss grant applications and will make a grant towards projects which align with the stated objectives, in particular the advancement of education, and which will have a substantial impact. The Trust will sometimes make a contribution towards a project with match funding coming from other organisations (for example Sport England).

Fundraising comes from quiz nights, sponsored events, charity fundraising events, regular monthly donation, one off gifts to the school and grants sought for particular projects from other organisations.

The expenditure has met the aims of improving the facilities and advancing the education of pupils at the school.

Public benefit

The Trustees are mindful of the need to meet the Public Benefit requirement and have taken due regards to the guidance given to Trustees by the Charity Commission.

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over £68,000 was raised through a combination of fundraising events and through receiving some direct contributions. This was an increase on the previous year.

The school was able to support a number of different projects that will greatly benefit the education of children and the facilities they use.

This included:

- Support for science experiments including new equipment such as microscopes and Bunsen burners
- Support for new text books for the new GCSE courses in Languages
- Support for effective consolidation of learning through investment in on-line platforms for Humanities, English, Science and Languages
- Support for subject specific workshops in Art, Music, and Technology
- Support for disadvantaged students through funding additional activity, including intervention
- Support for key resources such as SWCHS 'Fingertip Facts'

FINANCIAL REVIEW

Reserves policy

The Trust does not have a policy on reserves. Monies received by the Trust are spent on the projects deemed most impactful. Where funds are carried forward, it is usually to meet an expected future project.

FUTURE PLANS

The Trust plans to provide funding for a new Astro pitch and to support school departments most at need of funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is an unincorporated charity, established by its governing document, a Declaration of Trust dated 10 December 1987.

Trustee selection

Trustees are appointed by a resolution of the existing Trustees, including the headteacher of the school and the Chair of the Governing Body of the school.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity 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 charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21 January 2026 and signed on its behalf by:



Polly Lankester - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

Opinion

We have audited the financial statements of Saffron Walden County High School Trust (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

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

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102 and the Companies Act 2006. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures. The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

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.

Use of our report

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

for and on behalf of Bentens
Chartered Certified Accountants
Abbey House
51 High Street
Saffron Walden
Essex
CB10 1AF

21 January 2026

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>37,991</u>	<u>30,860</u>	<u>68,851</u>	<u>29,940</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>33,015</u>	<u>29,345</u>	<u>62,360</u>	<u>9,542</u>
NET INCOME					
Transfers between funds	6	<u>4,976</u> <u>(5,986)</u>	<u>1,515</u> <u>5,986</u>	<u>6,491</u> <u>-</u>	<u>20,398</u> <u>-</u>
Net movement in funds		<u>(1,010)</u>	<u>7,501</u>	<u>6,491</u>	<u>20,398</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>60,575</u>	<u>13,937</u>	<u>74,512</u>	<u>54,114</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>59,565</u></u>	<u><u>21,438</u></u>	<u><u>81,003</u></u>	<u><u>74,512</u></u>

The notes form part of these financial statements

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		60,153	21,438	81,591	75,082
CREDITORS					
Amounts falling due within one year	5	(588)	-	(588)	(570)
NET CURRENT ASSETS		<u>59,565</u>	<u>21,438</u>	<u>81,003</u>	<u>74,512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		59,565	21,438	81,003	74,512
NET ASSETS		<u>59,565</u>	<u>21,438</u>	<u>81,003</u>	<u>74,512</u>
FUNDS	6				
Unrestricted funds				59,565	60,575
Restricted funds				21,438	13,937
TOTAL FUNDS				<u>81,003</u>	<u>74,512</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2026 and were signed on its behalf by:

Polly Lankester - Trustee

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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 statements.

2. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	588	570

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,440	18,500	29,940
EXPENDITURE ON			
Charitable activities			
Charitable activities	4,979	4,563	9,542
NET INCOME	6,461	13,937	20,398
RECONCILIATION OF FUNDS			
Total funds brought forward	54,114	-	54,114
TOTAL FUNDS CARRIED FORWARD	<u>60,575</u>	<u>13,937</u>	<u>74,512</u>

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

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

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	588	570
	<u>588</u>	<u>570</u>

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	60,575	4,976	(5,986)	59,565
Restricted funds				
Restricted fund	13,937	1,515	5,986	21,438
	<u>74,512</u>	<u>6,491</u>	<u>-</u>	<u>81,003</u>
TOTAL FUNDS	<u>74,512</u>	<u>6,491</u>	<u>-</u>	<u>81,003</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,991	(33,015)	4,976
Restricted funds			
Restricted fund	30,860	(29,345)	1,515
	<u>68,851</u>	<u>(62,360)</u>	<u>6,491</u>
TOTAL FUNDS	<u>68,851</u>	<u>(62,360)</u>	<u>6,491</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	54,114	6,461	60,575
Restricted funds			
Restricted fund	-	13,937	13,937
	<u>54,114</u>	<u>20,398</u>	<u>74,512</u>
TOTAL FUNDS	<u>54,114</u>	<u>20,398</u>	<u>74,512</u>

SAFFRON WALDEN COUNTY HIGH SCHOOL TRUST

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

6. 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	11,440	(4,979)	6,461
Restricted funds			
Restricted fund	18,500	(4,563)	13,937
TOTAL FUNDS	<u>29,940</u>	<u>(9,542)</u>	<u>20,398</u>

7. RELATED PARTY DISCLOSURES

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