

Company registration number 07313138 (England and Wales)

**EDEN PRIMARY TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

EDEN PRIMARY TRUST

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EDEN PRIMARY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Members

L Bloom
E Cravitz
S Frosh
S Miller
G Presman

Trustees

S Miller (Chair of Trustees)
P Dossett (Resigned 16 December 2024)
J Falkof (Appointed 21 May 2025)
H Graff (Accounting Officer)
M Halfin
A Lasserson
B Lerner
C Newman (Resigned 31 January 2025)
S Newton
S Ross (Appointed 3 March 2025)
H Style (Appointed 21 May 2025)

Senior leadership team

- Headteacher and Accounting Officer
- Assistant Head
- Assistant Head
- Inclusion Lead / SENCo
- School Business Manager

H Graff
Y Johnson
L Proffitt
K Caplan
D Ozturk

Company registration number

07313138 (England and Wales)

Registered office

79 Creighton Avenue
London
N10 1NR
United Kingdom

Independent auditor

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Bankers

HSBC
60 Queen Victoria Street
London
EC4N 4TR

Solicitors

Stone King
Wellington House
East Road
Cambridge
CB1 1BH
United Kingdom

EDEN PRIMARY TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements and auditor's report of the charitable company for the year 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a trustees' report, and a directors' report and strategic report under company law.

The Trust operates a state-funded school for pupils aged 5 to 11 serving a catchment area in North London and operating under the Government's definition of an Academy. It has a pupil capacity of 210 and had a roll of 202 in the school census in October 2024.

Structure, governance and management

Constitution

The Trust is a company limited by guarantee with no share capital (registration no. 07313138) and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the Trust.

The Trustees of Eden Primary Trust are also Directors of the charitable company for the purposes of company law. The charitable company is known as Eden Primary Trust. Details of the Trustees who served during the year are included in the Reference and Administrative Details on page 1.

Eden Primary Trust was incorporated on 13 July 2010 and obtained academy status from 11 May 2011. The company was dormant in the period of incorporation to 1 April 2011 and began operating on 7 May 2011. Revised Articles of Association following the new model advised by the Education and Skills Funding Agency were adopted on 12 August 2022.

Members' liability

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one period after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

Trustees' indemnities

During the year the Trustees have been indemnified in respect of their legal liability for financial loss arising as a result of a negligent acts, errors or omissions in the course of their official duties. As explained in Note 10 to the Financial Statements the limit of this indemnity is £10,000,000.

Method of recruitment and appointment or election of Trustees

The Members of the Trust comprise the signatories to the Memorandum as well as additional Members appointed under Article 15A of the Articles.

The number of Trustees shall be not less than three but shall not be subject to a maximum. The Trust may by ordinary resolution appoint a person who is willing to act to be a Trustee.

The appointment of new Trustees follows guidelines and good practice set out by the Department for Education (Academies Trust Handbook, Governance Handbook), National Governors Association (NGA), Charity Commission and National Council for Voluntary Organisations. Trustees are appointed following referrals from the Local Authority, NGA, and Partnership for Jewish Schools (PaJeS), from existing Trustees and the wider community. A process of informal and formal interviews ensures that the final recommendation to the board covers the suitability of the candidate, and the fit to the board based on the previous year's skills audit.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Policies and procedures adopted for the induction and training of Trustees

All new Trustees receive the following:-

1. The Eden Primary Trustees Induction checklist.
2. An induction meeting with the Chair, at which any additional questions and areas of interest can be addressed.
3. A tour of the school.

All Trustees participate in regular training. We do this by:-

- Training through Haringey Education Partnership
- Training through PaJes
- In-school Trustee training sessions with specialist providers

All Trustees also undertake Trustee visits to the school and meet with staff on a regular basis to keep themselves informed and updated.

Principal activities

The principal activity of the Trust is to advance for the public benefit education in the United Kingdom, in particular, but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing a school offering a broad and balanced curriculum.

Organisational structure

The structure consists of two levels: 1) the Trustees, and 2) Senior Leadership Team (SLT). The aim of the management structure is to devolve responsibility and encourage involvement in decision making within the Trust's operational staff.

The Trustees are responsible for setting general policy, adopting an annual plan and budget, monitoring the Trust by the use of budgets and making major decisions about the direction of the Trust, capital expenditure and senior staff appointments. The Senior Leadership Team are the Head Teacher, two Assistant Heads, Inclusion Leader (SENDCO) School Business Manager and one senior teacher. These leaders control the Trust at an executive level implementing the policies laid down by the Trustees and reporting back to them. As a group, the Senior Leadership Team are responsible for the authorisation of spending within agreed budgets and the appointment of staff, though appointment boards may contain a Trustee(s).

Arrangements for setting pay and remuneration of key management personnel

No Trustees are paid for their services as trustees. All teachers & leaders are paid in line with Teachers Pay & Conditions following annual appraisals as laid out in the Teachers Appraisal & Capability Policy & the Eden Primary Pay Policy. Head Teacher performance is reviewed by the Trustees Head Teacher Evaluation Committee. Support staff are paid in line with the Haringey JNC Officer pay scales.

Related parties and other connected charities and organisations

Owing to the nature of the Trust's operations and the composition of the Board of Trustees being drawn from local, public and private sector organisations, it is inevitable that from time to time transactions will take place with organisations in which a member of the Board of Trustees may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Trust's financial regulations and approved procedures.

Objectives and activities

Objects and aims

Eden Primary is a one-form entry primary school which has a capacity of 210 pupils organised in 7 classes.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Objectives, strategies and activities

Eden Primary is a Jewish school where everybody is welcome. The Trust's Jewish ethos embraces children from across the spectrum of Jewish belief and the wider community on an equal basis. Jewish, universal and British values are embedded in all that we do through our values of Respect, Community, Excellence, Creativity and Responsibility.

Judaism is taught in an open way alongside the culture and traditions of other religions so that all children and their families feel engaged and part of our community.

Eden enables every child to develop their true potential by recognising and meeting their individual needs in an inclusive and nurturing school environment. Children value and learn from the diversity and difference within our school and the wider community.

A love of learning motivated by creativity, curiosity, wonder and achievement is at the core of our approach to teaching and learning. Eden strives for academic excellence achieved through an innovative curriculum integrating both Jewish and general studies with high expectations for all children.

Eden fosters a love of nature, the environment and outdoor activity so that the children develop self-confidence and well-being and learn how to enjoy, protect and take responsibility for the world around them.

Commitment to this ethos leads us to strive for thoughtfulness, reflection and sustained excellence building a strong learning community of children and adults.

Our learning community

Children, parents, caregivers, siblings, friends, family, teachers and all other staff together form our school community, providing a positive model of relationships, lifelong learning and involvement in community life, both Jewish and in the wider world. All are warmly welcomed, informed about what is happening at school and encouraged to participate in the children's learning experiences and in the life of the school. Parents receive regular news sheets letting them know what the children did in school; whole-school newsletters are also sent home by email; children's work is displayed with explanations of the processes involved; parents and care-givers accompany the children on trips and talk with the Head Teacher about their work with the children in the morning at arrival, at other times in the school day, or by appointment. Education and school life is shared by all members of the school community. The staff work hard to create a warm, welcoming and inclusive atmosphere.

In our beautiful building, designed to complement our approach to teaching and learning, we create opportunities for pupils, parents, teachers and all other members of our community to learn together, and to see themselves as a close-knit community in which engagement in learning is valued and enjoyed.

We see parents as essential partners for school staff in the education process. We believe that excellent relationships between children, parents, carers and school staff (all of whom contribute to the children's education) within the school community are conducive to excellent learning outcomes and to the social and personal development of pupils. Parents in all classes meet with teachers near to the start of the year for a brief settling in consultation and then meet on two other occasions for a longer period with the teachers to share observations and data about the children's progress and attainment. Good communication between parents and the school helps to create a cooperative and supportive atmosphere in which children learn effectively, develop and flourish. Parents are invited to regular curriculum events and to open meetings with the senior leaders and Trustees to find out about our plans and learn about our approach to teaching and learning.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The school has a happy, warm and caring atmosphere where children are trusted and loved, and feel free to develop relationships. They are encouraged to express themselves and to be kind, respectful and supportive of their peers in a safe and secure environment. This lends itself to a very strong culture of Safeguarding which is our number one priority.

Our parents have established the Eden Parents' Group (EPG) with its own co-Chairs and treasurer. Their enthusiasm, creativity, commitment and model of inclusivity is inspirational. They work on fundraising activities, providing support for families who may be experiencing difficulty or who are celebrating life cycle events such as birth or bar/bat mitzvah, building a sukkah, working on gardening activities, planning parties and community events such as weekends away camping at 'Eden Fest'. Families are part of a supportive and welcoming community.

Volunteering is strongly promoted and is close to the heart of our Trust. We set high standards of work for our volunteers with appropriate safeguarding checks and clear guidelines about how to volunteer in school.

We provide an excellent variety of enrichment opportunities in the form of clubs and activities for our children, before and after school and at lunchtimes.

Clubs include:-

- Chess
- Performing Arts
- Capoeira
- Forest School
- Art
- A variety of sporting activities
- Cooking
- Language Clubs
- Inventors Club

Eden Primary has developed close links with the wider community to enrich the curriculum and build mutually supportive relationships with local organisations such as Jewish and Haringey schools, synagogues, homes for the elderly, etc. The building is available for use by other organisations and individuals that need a meeting place outside school hours, enabling the school to be a meeting-place for the community.

We have strong relationships with neighbouring schools in our Haringey Network Learning Community: sharing learning and teaching resources where possible, offering opportunities for older students to act as role models, and looking at ways in which we can learn from each other's experience and practice, including inter faith events. We have strong relationships with other local Jewish primary and secondary schools to create opportunities for joint events and learning that bring these establishments, staff, pupils and their parents together in a range of activities. We work closely with PaJeS. Positive and involved relationships with a variety of secondary schools, notably our nearest neighbour Fortismere, facilitate the transition for our children when they leave Eden Primary.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aim and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Eden Primary has operated in accordance with its funding agreement and appeals as a non-charging, not for profit organisation throughout the period in question. Pupil admissions have been conducted in accordance with the school's admissions policy, and we continue to provide education for children on our school roll, as well as providing a community environment for their families, and the wider community.

The catchment area around the school is dictated by the proximity of the furthest child admitted in any given year. This varies from year to year but averages at approximately one mile.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Strategic report

Achievements and performance

Eden maintains a broad and balanced curriculum throughout Years R to 6. We do not narrow the curriculum in order to focus on statutory assessments, as is the case in many schools. Progress is monitored through termly Pupil Progress Review Meetings and the completion of *Sonar* tracker data informed by classwork and regular formative assessments. Statutory assessments take place during Reception (Baseline Assessments and the EYFSP) Year 1 (the phonics check), Year 4 (Multiplication Tables Check) and Year 6 (KS2 SATS)

When considering percentages, since Eden is a small school with one class per year group, one child represents approximately 3%. In a small school that becomes very significant, so our data can look quite different year on year, depending on the numbers of children:

- with English as an additional language (EAL)
- with Special Educational Needs (SEN)
- who are new to the school

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- with English as an additional language (EAL)
- with Special Educational Needs (SEN)
- who are new to the school

Children achieve well in the Year 1 phonics screening check. The 2024 cohort showed extremely high achievement, with a pass rate of 90%. The 2025 results were broadly in line with the national average at 78%, reflecting the fact that a number of the cohort have complex SENs including speech and language problems.

In the 2024 academic year, end of KS1 assessments became non-statutory and there is no longer an obligation to report them.

The Year 4 Multiplication Tables Check results reflected the varied learning needs of the 2025 Year 4 cohort. 18 of 26 children gained scores between 20 and 25, with the maximum score being 25. Of these 18, 8 gained the full 25 points. There is no 'pass mark' for this assessment.

For Key Stage 2 statutory assessment, the results of the 2024 Year 6 cohort were extremely high, reflecting the superb progress and outstanding academic achievement of this group. 90% of children met the expected standard in Maths, with 43% achieving GDS (national 73%/32%). 93% met the expected standard in Reading, with 43% also reaching GDS (national 74%/29%). Writing outcomes were similarly high at 90% expected and 20% GDS (national 73%/13%). Year 6 writing was externally moderated by supportive moderators who agreed with our teacher assessments. We are exceptionally proud of the fact that 2025 results were even higher, with 97% of children reading expected in Reading and Maths. The GDS percentage for both of these subjects stood at an outstanding 66% - a full two-thirds of the class. Writing outcomes were also significantly above the national average, with 93% of the class at the expected standard, and 21% also achieving GDS (national 72% / 13%).

Careful tracking of progress continues to take place termly across the school. A small but significant number of pupils require targeted provision to help them make more progress to achieve or exceed the expected level. Dips in attainment are evident where the cohort has a significant number of children with SEND.

During the school year 2024-25, interventions for children requiring additional support were planned and delivered in reading, writing, spelling, maths, social and emotional skills and physical skills across the school. Support continues to be offered for several children with significant and complex SENs, for some in conjunction with specialist teachers and outside agencies including Alternative Provision, and Education, Health and Care Plans (EHCPs) continue to be applied for and supported.

The Trust's Development Plan for 2025-26 has been published, containing ambitious plans for improvement. The focus is on creating totally inclusive classrooms employing the most effective pedagogy for individual children's needs, embedding the Maths Mastery scheme introduced in the previous year, improving children's writing with a focus on Grammar, and raising standards in Science, Art and Design & Technology.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Key performance indicators

The main KPI is the Ofsted Framework for Inspection and the Trust evaluates each area on a regular basis. Eden has not yet been inspected under the new Inspection Framework and is not in the 'inspection window' this year.

Under the previous OFSTED framework, inspectors used four key judgements. These are:

- Leadership and management
- Quality of education
- Personal development
- Behaviours and attitudes

Eden Primary received a short inspection from Ofsted in March 2024 and was found to remain a Good school. Pikuach (Jewish Education/School Inspection) visited in November 2023, and found Eden to be an Outstanding school. The Trust is required to self-evaluate its performance and judged itself to be good with many outstanding features at the end of this reporting period. This judgement is based on classroom observations, work scrutiny, the analysis of data and discussions with staff, parents and pupils.

Pupil outcomes in statutory assessments in the last set of attainment data in EYFS, Phonics, KS1, the Multiplication Tables Check and KS2 were judged to be varying – some good and some outstanding. Compared to national averages the school achieves well. This judgement is supported by work in books. The quality of teaching continues to be good across the school with a proportion outstanding.

Attendance data is strong and consistently above 95%. Our attendance target is set for next year at 96% or higher.

Going concern

Further changes have been made during 2024-25 to move the Trust into a position of greater financial strength and as a result, the Board of Trustees has a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason the Board of Trustees continues to adopt the going concern basis in preparing the accounts. Further details regarding the adoption of the going concern basis can be found in the statement of accounting policies.

Financial review

Most of Eden Primary's income is obtained from the Department for Education and Skills (DfE) in the form of recurrent grants, some of which are restricted to particular purposes. The grants received from the DfE (formerly administered by ESFA) during the year ended 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

During the year ended 31 August 2025 total expenditure of £2,096k (2024: £1,812k) was met by recurrent grant funding from the ESFA together with other incoming resources. The excess of income over expenditure for the period (excluding restricted fixed asset funds and transfers to restricted fixed asset funds) was £91k (2024: £53k), however this includes designated Campaign fundraising of £152k effectively resulting in expenditure over income of £61k in general unrestricted funds.

Reserves policy

The Trustees review the reserve levels of Eden Primary annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees have determined that the appropriate level of free reserves should whenever possible be equivalent to four weeks' expenditure, approximately £161k (2024: £139k).

The reason for this is to provide sufficient working capital to cover delays between spending and receipt of grants and to provide a cushion to deal with unexpected emergencies such as urgent maintenance. Eden Primary's current level of free reserves is £219k (2024: £280k) (total funds less the amount held in fixed assets and restricted funds and the designated Campaign funds).

Eden Primary held fund balances at 31 August 2025 of £2,943k (2024: £2,922k) comprising £2,572k (2024: £2,642k) of restricted fixed asset funds, £152k (2024: £nil) of Campaign funds and £219k (2024: £280k) of unrestricted general funds (free reserves). The pension reserve which is considered part of restricted funds showed an asset value of £495k (2024: £241k) which has not been recognised in these accounts.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Investment policy

Under the Memorandum and Articles of Association, Eden Primary has the power to invest funds not immediately required for its own purposes, in any way the Trustees see fit. The organisation has a positive cash balance to cover eventualities and unforeseen expenses. The banking facilities are reviewed on a regular basis.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the Trust is exposed, in particular those relating to the specific teaching, provision of facilities and other operational areas of the Trust, and its finances. The Trustees have implemented a number of systems to assess risks that the Trust faces, in operational areas and in relation to the control of finance. The Trustees have introduced systems, including operational procedures and internal financial controls in order to minimise risk and review these controls via the delegated committees annually. Where significant financial risk still remains they have ensured they have adequate insurance cover. The Trust has an effective system of internal financial controls and this is explained in more detail in the Governance Statement following this report.

The Trustees continue to review and update as necessary the Risk Register with regards to risks to the Trust, assessed by likelihood and impact. The main risks identified are: financial overspend, short term cash shortages, financial reporting, and overall viability of a single-from entry stand-alone trust. The full Board of Trustees undertake a full review of the risk register annually, normally in January, and the Headteacher reports on Risk to every Finance and Full Board meeting. An action plan is in place and frequently updated with the aim to minimise risks as far as possible.

A major risk with significant impact on the running of the Trust would be long term sickness of the Head Teacher. As a result the Trustees ensure that they monitor the Head Teacher's workload and work/life balance and give specific/appropriate support when necessary. The Trust has senior leaders in post who would be able to take an acting up role during any Head Teacher absence or vacancy and there would be scope to appoint a Headteacher or adviser mentor from our partners (HEP/NLC/PaJeS) to assist them if needed.

Turnover of staff/retention is something Trustees continue to monitor. Effort is made to retain good staff by ensuring that all staff receive regular contact and support from the Senior Leadership Team to ensure morale remains high. The Trust's strong emphasis on continuous professional development for all staff means staff have a sense of commitment and progression in their careers. Leaders consider and address staff wellbeing issues robustly and this is appreciated by all staff as surveys show. The school is a very well regarded place to work.

Any potential physical damage to the Trust premises are ameliorated by a robust system of premises statutory checks, thorough risk assessments and appropriate insurance provided via the RPA scheme. The server data is backed up and our IT support providers aim to reduce the likelihood of an IT breakdown of the school network. During the school year 2024-25 a full cybersecurity audit has been carried out.

Trustees are aware of the work of the SLT to keep staff absence (and its impact on delivery of the curriculum) to a minimum. This is achieved by close monitoring of absence, informal meetings with absent staff returning to work, risk assessments as appropriate and the provision of a healthy working environment. Staff welfare is a key concern of the Senior Leadership Team and Trustees.

The risk of children not making progress in line with or above national expectations is minimised by the use of a robust system of assessment using suitable methods (*Sonar* data tracker), the continuous work of the Head and SLT in particular to model good practice and strive for the best possible teaching in school and the employment of high level Teaching Assistants to support learning across the Trust.

Trustees and staff work to ensure that the highest levels of safeguarding and child protection are in place. Staff are regularly trained in these areas, named Senior Leaders have undergone safer recruitment training and all staff, volunteers, contractors are vetted and the Single Central Register maintained. Numerous school policies are in place to reduce risk in this area of operation.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Fundraising

The majority of the fundraising for the Trust is undertaken by the Eden Parent Group. This is a separate body to the Trust but is subject to the same provisions of the Charities Act 2016. The Eden Parent Group organise events such as bake sales, summer fairs and the sale of school merchandise.

The Trust only ever asks for voluntary contributions towards its fundraising and does not discriminate against any student or parent who does not want to contribute towards any activity. Fundraising requests tend to be made via email and not face to face so that we do not place undue pressure on individuals to donate.

All fundraising activities are closely monitored and set up in line with accepted fundraising practice. No complaints have ever been received for any fundraising activities at the school.

Plans for future periods

The Trust will continue to implement its distinctive pedagogical approach and broad-minded, serious commitment to Judaism, spreading word of our ethos and achievements throughout the community and at all times seeking to improve. It will continue to firmly embed truly great teaching at Eden Primary encompassing integrated Jewish and general education, inclusion, and outdoors education, creativity inspired by the Reggio Emilia approach and ensuring that school documents record this accurately and show the impact of the approach. It will implement the requirements of the National Curriculum in Maths, English and Science and other subjects ensuring at the same time that the curriculum is broad and balanced and will embed a robust system for assessment so that all children make good or better progress.

The Trust has a strong understanding of its strengths and areas for development based on rigorous analysis of data and monitoring of teaching and learning. The Trust also makes good use of external validation to secure its judgement on the quality of provision and subsequent outcomes. A School Improvement Partner from HEP, the Haringey Education Partnership, continues to work closely with the SLT, carrying out termly review visits. Safeguarding audits are also completed. The School Development Plan ("SDP") carefully identifies areas for improvement with clear milestones and is based on regular analysis of data which is meticulously analysed by the Head Teacher and the SLT. The SDP is regularly monitored by the SLT and Trustees. The SDP is reviewed and amended annually by the SLT and Trustees.

The Trust makes good provision for personalised learning, support and intervention programmes for individual students and the quality of provision for inclusion is outstanding due to bespoke programmes aimed at raising achievement.

Striving for excellence is evident in many aspects of school life, but particularly in the strong culture of collaboration, openness and commitment to professional learning. Staff CPD is outstanding in the way that all staff work relentlessly at sharing best practice with each other, via regular team meetings, coaching, close scrutiny of work, teaching and planning by the Head Teacher and SLT, regular feedback sessions and specific training courses both internal and external.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Priorities for the coming year are as follows:

Quality of Education

Improve all lessons across the curriculum so that they each represent **high quality teaching and learning for all groups**, in **inclusive classrooms**, focusing on **quality first adaptive teaching** strategies and highly effective interventions from teachers and teaching assistants working together

Mathematics Mastery – second year of the scheme – focus on embedding practice, maths meetings, using assessment information effectively, improving girls' attitudes and attainment

Improve the teaching of **writing** by adopting **Stanley Road Grammar framework**

Improve and develop **Science, Hebrew, PE, art and music**

Move forward with inspiration from Reggio Emilia including a whole school Reggio project

Behaviour and Attitudes

Participate in **Beyond Gender Stereotypes** project

Develop our **whole school mental health and wellbeing approach**

Revisit **anti-bullying** with a more pupil-led approach

Early Years Foundation Stage

Develop the **EYFS outdoor environment**

Place emphasis on **fine motor skills** and pencil grip to strengthen writing

Personal Development

Projects and **celebrations of festivals across classes** with children working in mixed age groups

Develop and find more opportunities for **Cross-class play**, eg to support Y4 who only have 7 boys; provide a model of play from older children to younger

Leadership and Management

Continue to prioritise **staff wellbeing** by promoting job satisfaction, personal and professional development, autonomy and choice, flexibility, time management/personal effectiveness. Establish a set of **Staff Relationship Guidelines**

Develop training and **instructional coaching** opportunities for teachers: peer observation; Reggio approaches; documentation, developing exploratory projects.

Respond to national imperatives eg OFSTED

Move to **Arbor** information management system to replace **Integris**

Premises and Operations

New cleaning contract with other schools

Works to **steel structure and decking; Reception covered area; playground markings and equipment**

Install glass/stud panel walls to create a **low sensory SEN space** in Discovery and/or purchase a sensory pod.

EDEN PRIMARY TRUST

TRUSTEES' REPORT (CONTINUED)


FOR THE YEAR ENDED 31 AUGUST 2025

Auditor

In so far as the Trustees are aware:

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

The Trustees' report, incorporating a strategic report, was approved by order of the board of Trustees, as the company directors, on 10/12/25 and signed on its behalf by:



.....
S Miller
Chair of Trustees

EDEN PRIMARY TRUST

GOVERNANCE STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

Scope of responsibility

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

As Trustees, we have reviewed and taken account of the guidance in DfE's Academy Trust Handbook, Governance Handbook and Competency Framework for Governance.

The Board of Trustees has delegated the day-to-day responsibility to the Head Teacher, as Accounting Officer, for ensuring financial controls conform to the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between Eden Primary Trust and the Secretary of State for Education. The Accounting Officer is also responsible for reporting to the Board of Trustees any material weaknesses or breakdowns in internal control.

Governance

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The Board of Trustees has met 5 times during the year for full meetings, and two times for 'single topic' meetings. (Once to discuss and approve the Annual Report and Accounts and once to review and discuss the School Development Plan.)

The Audit, Risk, Finance and Staffing committee met separately to this six times during the year. We feel that combined with the 5 full board meetings allows us to maintain effective oversight of the Trust.

Attendance during the year at meetings of the Board of Trustees was as follows:

Trustees	Meetings attended	Out of possible
S Miller (Chair of Trustees)	5	5
P Dossett (Resigned 16 December 2024)	2	2
J Falkof (Appointed 21 May 2025)	2	2
H Graff (Accounting Officer)	5	5
M Halfin	4	5
A Lasserson	5	5
B Lerner	3	5
C Newman (Resigned 31 January 2025)	4	5
S Newton	5	5
S Ross (Appointed 3 March 2025)	2	3
H Style (Appointed 21 May 2025)	2	2

The School continued to benefit from a strong and experienced board of trustees. Although there were some changes to trustees during the year, the Board has retained a high level of expertise and effective oversight. The School operates sub-committees to support key aspects of strategic planning, with regular reporting to the full Board to ensure all Trustees remain fully informed of all key areas of the School.

Conflicts of interest

All Board members are required to complete an annual declaration of interests. This information is publicly available. In addition, at each meeting of the Board or sub-committees Trustees are asked to consider whether there is any item on the agenda which may lead to a conflict of interest. Should any conflicts emerge appropriate mitigating actions will be taken, for example, asking the Trustee concerned to step away from the discussion of that topic.

Governance reviews

As accounting officer, the Head Teacher has responsibility for ensuring that the Trust delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received.

EDEN PRIMARY TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Review of value for money

As accounting officer, the Head Teacher has responsibility for ensuring that the Trust delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received.

The accounting officer considers how the trust's use of its resources have provided good value for money during each academic year, and reports to the board of trustees where value for money can be improved, including the use of benchmarking data where available. The accounting officer for the Trust has delivered improved value for money during the year in many aspects of school life including:

- A focus on raising children's attainment and ensuring good or better progress was made
- The staffing structure is arranged with a balance of teachers across the pay scales with less experienced teachers closely supported by experienced educational leadership and some more experienced teachers.
- Quality training and supervision by the Inclusion Leader of the Teaching Assistants allow them to deliver well founded intentions ensuring in particular good progress in literacy and support for children with SEND.
- Where possible supply teachers have not been used in school and any absence by teaching staff is usually covered by senior leaders or other members of the teaching team, ensuring the highest quality of teaching is available. However, in exceptional circumstances supply teachers have been needed.
- Specific programmes are available in school at minimal cost and maximum advantage by using available space in school for specialist instructors including music teachers, two occupational therapists, a dyslexia specialist, Lego therapist, art therapist, who work with children and can also provide training for school staff and families
- The ethos of the Trust, where all members of staff contribute in a variety of ways towards the children's learning means that all staff contribute towards the wider education of the children. All staff are aware of individual children's needs and are therefore able to support any behavior plans for specific children.
- Teachers and other highly qualified staff work in the playground and dining hall and in wraparound care, to ensure that the support for children is well qualified and effective throughout the school day.
- The Trust draws upon the use of the wider community for children's learning, for example children use local woods and sports facilities and have benefited from student reading volunteers and drama programmes from students from the local secondary school.
- Use of donations has allowed the Trust to be well resourced including an excellent library, excellent art resources, playground equipment, and resourcing of a new Maths scheme
- The Trust's funds and reserves are applied where necessary to ensure the buildings and grounds of the school are safe, well maintained and comply with regulations.
- The Trust leadership draws on the experience of those in the wider community at little cost. The Trust is a member of the Jewish Primary School Direct Consortium, PAJES –The Partnership for Jewish Schools, Haringey Education Partnership, a local network learning community and many support forums which provide opportunities to moderate pupil attainment against other schools in the borough and develop expertise and CPD run by these organisations in specialist areas.
- Since its inception the Senior Leadership Team has been working closely with highly experienced School Improvement Partners to ensure that the School Development Plan is ambitious but realistically linked to funding available to the Trust.
- The Trust runs a financially viable and self-supporting Breakfast Club to encourage children to get a healthy breakfast and a calm and purposeful start to the day which has a beneficial impact on children's progress.
- The Trust runs a financially viable and self-supporting After School Provision to support working families.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of Trust policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Eden Primary Trust for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and accounts.

Internal controls include regular reviews by the Audit, Finance and Staffing Committee where the financial position is reviewed and manage contracts, capital works and expenditure programmes as well as staffing. The purpose of this committee is to measure performance and the financial position and identify risks.

EDEN PRIMARY TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Capacity to handle risk

The Board of Trustees has reviewed the key risks to which the Trust is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Board of Trustees is of the view that there is a formal ongoing process for identifying, evaluating and managing the Trust's significant risks that has been in place for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board of Trustees.

The risk and control framework

The Trust's system of internal financial control is based on a framework of regular management information and administrative procedures including the segregation of duties and a system of delegation and accountability. In particular, it includes:

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Board of Trustees;
- regular reviews by the Finance and Staffing committee of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes;
- setting targets to measure financial and other performance;
- clearly defined purchasing (asset purchase or capital investment) guidelines;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Trustees are aware of the requirements of the Academy Trust Handbook that the Trust must have in place a process for checking its financial systems, controls, transactions and risks. An internal audit has been carried out this year by HfL Education audit services. The Trustees are aware of the work that must be completed to satisfy the requirements of the Academy Trust Handbook.

The internal auditor's role includes giving advice on financial and other matters performing a range of checks on the Trust's financial and other systems. In particular, the checks carried out in the current period include:

- Academy financial Handbook Top 10 'musts' for chairs and other trustees
- General Policy and Compliance
- Purchase and Pay Process

Review of effectiveness

As accounting officer the Principal has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work of the internal auditor;
- the work of the external auditor;
- the financial management and governance self-assessment process;
- the work of the executive managers within the Eden Primary Trust who have responsibility for the development and maintenance of the internal control framework.

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

EDEN PRIMARY TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Conclusion

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

Approved by order of the board of Trustees on 10/12/25 and signed on its behalf by:



S Miller
Chair of Trustees



H Graff
Accounting Officer

EDEN PRIMARY TRUST

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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



H Graff
Accounting Officer

Date: 10/12/25

EDEN PRIMARY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees (who are also the Directors of Eden Primary Trust for the purposes of company law) are responsible for preparing the Trustees' report and the accounts in accordance with the Academies Accounts Direction 2023 to 2024 published by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under company law, the Trustees must not approve the accounts 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 accounts, the Trustees are required to:

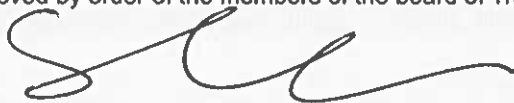
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls, which conform with the requirements both of propriety and of good financial management. They are also responsible for ensuring that grants received from ESFA/DfE have been applied for the purposes intended.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees on 19/12/25 and signed on its behalf by:



S Miller
Chair of Trustees

EDEN PRIMARY TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF EDEN PRIMARY TRUST

FOR THE YEAR ENDED 31 AUGUST 2025

Opinion

We have audited the financial statements of Eden Primary Trust for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

In our opinion the financial statements:

- give a true and fair view of the state of the 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;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the academy trust's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

EDEN PRIMARY TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF EDEN PRIMARY TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 Trustees' report including the incorporated strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report including the incorporated strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the academy trust and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report, including the incorporated strategic report.

We have nothing to report in respect of the following matters in relation to which 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.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the academy trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

EDEN PRIMARY TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF EDEN PRIMARY TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:


- Enquiry of senior leadership, Governors/Trustees and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations including compliance with the Academies Accounts Direction 2024 to 2025 issued by the Education and Skills Funding Agency;
- Performing audit work over the recognition of grant income and the allocation of expenditure to funds;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.



Mr Mark Jackson FCA DChA (Senior Statutory Auditor)

For and on behalf of Azets Audit Services, Statutory Auditor
Chartered Accountants

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

19 December 2025

Date:

EDEN PRIMARY TRUST

INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO EDEN PRIMARY TRUST AND THE SECRETARY OF STATE FOR EDUCATION

FOR THE YEAR ENDED 31 AUGUST 2025

In accordance with the terms of our engagement letter dated 30 June 2025 and further to the requirements of the Department for Education (DfE) as included in the extant Framework and Guide for External Auditors and Reporting Accountants of Academy Trusts, we have carried out an engagement to obtain limited assurance about whether anything has come to our attention that would suggest, in all material respects, the expenditure disbursed and income received by Eden Primary Trust during the period 1 September 2024 to 31 August 2025 have not been applied to the purposes intended by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to Eden Primary Trust and the Secretary of State for Education in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to Eden Primary Trust and the Secretary of State for Education those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eden Primary Trust and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of the accounting officer of Eden Primary Trust and the reporting accountant

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

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

Approach

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

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

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

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

The work undertaken to draw to our conclusion includes:

- a review of the activities of the Trust, by reference to sources of income and other information available to us;
- sample testing of expenditure, including payroll;
- a review of minutes of Trustees' meetings

EDEN PRIMARY TRUST

INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO EDEN PRIMARY TRUST AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Conclusion

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

For the first part of the year the accounting records for the Trust were not kept fully up to date and subsequently complete financial information was not provided to the Trustees in a timely manner.



Reporting Accountant

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Date: 19 December 2025

EDEN PRIMARY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds: General Fixed asset £ £		Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and capital grants	3	446,834	-	6,295	453,129	297,351
Charitable activities:						
- Funding for educational operations	4	138,559	1,534,724	-	1,673,283	1,509,208
Investments	5	6,568	-	-	6,568	9,146
Total		591,961	1,534,724	6,295	2,132,980	1,815,705
Expenditure on:						
Charitable activities:						
- Educational operations	7	501,325	1,518,724	75,771	2,095,820	1,811,858
Total	6	501,325	1,518,724	75,771	2,095,820	1,811,858
Net income/(expenditure)		90,636	16,000	(69,476)	37,160	3,847
Other recognised gains/(losses)						
Actuarial losses on defined benefit pension schemes	17	-	(16,000)	-	(16,000)	(11,000)
Net movement in funds		90,636	-	(69,476)	21,160	(7,153)
Reconciliation of funds						
Total funds brought forward		280,113	-	2,641,559	2,921,672	2,928,825
Total funds carried forward		370,749	-	2,572,083	2,942,832	2,921,672

EDEN PRIMARY TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Comparative year information Year ended 31 August 2024	Notes	Unrestricted funds £	Restricted funds: General £	Fixed asset £	Total 2024 £
Income and endowments from:					
Donations and capital grants	3	276,928	-	20,423	297,351
Charitable activities:					
- Funding for educational operations	4	131,241	1,377,967	-	1,509,208
Investments	5	9,146	-	-	9,146
Total		417,315	1,377,967	20,423	1,815,705
Expenditure on:					
Charitable activities:					
- Educational operations	7	149,966	1,581,797	80,095	1,811,858
Total	6	149,966	1,581,797	80,095	1,811,858
Net income/(expenditure)		267,349	(203,830)	(59,672)	3,847
Transfers between funds	15	(214,830)	214,830	-	-
Other recognised gains/(losses)					
Actuarial losses on defined benefit pension schemes	17	-	(11,000)	-	(11,000)
Net movement in funds		52,519	-	(59,672)	(7,153)
Reconciliation of funds					
Total funds brought forward		227,594	-	2,701,231	2,928,825
Total funds carried forward		280,113	-	2,641,559	2,921,672

EDEN PRIMARY TRUST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	2,572,083	2,641,559
Current assets			
Debtors	12	144,418	115,578
Cash at bank and in hand		326,740	228,524
		471,158	344,102
Current liabilities			
Creditors: amounts falling due within one year	13	(100,409)	(63,989)
Net current assets		370,749	280,113
Net assets excluding pension asset		2,942,832	2,921,672
Defined benefit pension scheme asset	17	-	-
Total net assets		2,942,832	2,921,672
Funds of the academy trust:			
Restricted funds	15		
- Fixed asset funds		2,572,083	2,641,559
Total restricted funds		2,572,083	2,641,559
Unrestricted income funds	15	370,749	280,113
Total funds		2,942,832	2,921,672

The financial statements on pages 23 to 43 were approved by the Trustees and authorised for issue on 12/12/23 and are signed on their behalf by:



S Miller
Chair of Trustees

Company registration number 07313138 (England and Wales)

EDEN PRIMARY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Net cash provided by/(used in) operating activities	19		89,924		(271,112)
Cash flows from investing activities					
Dividends, interest and rents from investments		6,568		9,146	
Capital grants from DfE Group		6,295		20,423	
Purchase of tangible fixed assets		(4,571)		(13,147)	
Net cash provided by investing activities			<u>8,292</u>		<u>16,422</u>
Net increase/(decrease) in cash and cash equivalents in the reporting period			98,216		(254,690)
Cash and cash equivalents at beginning of the year			<u>228,524</u>		<u>483,214</u>
Cash and cash equivalents at end of the year			<u><u>326,740</u></u>		<u><u>228,524</u></u>

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

1.1 Basis of preparation

The financial statements of the academy trust, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Academies Accounts Direction 2024 to 2025 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

Eden Primary Trust meets the definition of a public benefit entity under FRS 102.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the academy trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the academy trust's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All incoming resources are recognised when the academy trust has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Grants

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

General Annual Grant is recognised in full in the statement of financial activities in the period for which it is receivable, and any abatement in respect of the period is deducted from income and recognised as a liability.

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

Donations

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

Other income

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

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Donated goods, facilities and services

Goods donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. If it is practical to assess the fair value at receipt, it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impractical to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Donated fixed assets

Donated fixed assets are measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the academy trust's accounting policies.

1.4 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 are allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT.

Expenditure on raising funds

This includes all expenditure incurred by the academy trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities

These are costs incurred on the academy trust's educational operations, including support costs and costs relating to the governance of the academy trust apportioned to charitable activities.

1.5 Tangible fixed assets and depreciation

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

Depreciation is provided on all tangible fixed assets other than freehold land, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Freehold Buildings	2.0%
Computer equipment	33.3%
Fixtures, fittings & equipment	25.0%

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

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

1.6 Liabilities

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

1.7 Financial instruments

The academy trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the academy trust and their measurement basis are as follows.

Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities

Trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition.

Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.8 Taxation

The academy trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the academy trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Pensions benefits

Retirement benefits to employees of the academy trust are provided by the Teachers' Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit schemes and the assets are held separately from those of the academy trust.

The TPS is an unfunded scheme and contributions are calculated to spread the cost of pensions over employees' working lives with the academy trust in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary based on quadrennial valuations using a prospective unit credit method. The TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions are recognised in the period to which they relate.

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

The LGPS is a funded multi-employer scheme and the assets are held separately from those of the academy trust in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to net income or expenditure are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses. Actuarial gains and losses are recognised immediately in other recognised gains and losses.

1.10 Fund accounting

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the academy trust at the discretion of the Trustees.

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the Education and Skills Funding Agency or Department for Education where the asset acquired or created is held for a specific purpose.

Restricted general funds comprise all other restricted funds received and include grants from the Education and Skills Funding Agency and Department for Education.

2 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions

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

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical conditions of the assets. See note 12 for the carrying useful economic lives of each class of assets.

LGPS

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 17, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 has been used by the actuary in valuing the pensions liability at 31 August 2025. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Donations and capital grants

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Capital grants	-	6,295	6,295	20,423
Other donations	446,834	-	446,834	276,928
	<u>446,834</u>	<u>6,295</u>	<u>453,129</u>	<u>297,351</u>

4 Funding for the academy trust's educational operations

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
DfE/ESFA grants				
General annual grant (GAG)	-	1,132,756	1,132,756	1,072,545
Other DfE/ESFA grants:				
- UIFSM	-	43,383	43,383	38,456
- Pupil premium	-	2,125	2,125	2,315
- PE and sports grant	-	17,750	17,750	17,730
- Others	-	87,894	87,894	59,741
	<u>-</u>	<u>1,283,908</u>	<u>1,283,908</u>	<u>1,190,787</u>
Other government grants				
Local authority grants	-	177,793	177,793	116,480
Special educational projects	-	73,023	73,023	60,700
	<u>-</u>	<u>250,816</u>	<u>250,816</u>	<u>177,180</u>
Other incoming resources	<u>138,559</u>	<u>-</u>	<u>138,559</u>	<u>141,241</u>
Total funding	<u>138,559</u>	<u>1,534,724</u>	<u>1,673,283</u>	<u>1,509,208</u>

5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Short term deposits	<u>6,568</u>	<u>-</u>	<u>6,568</u>	<u>9,146</u>

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure

	Staff costs £	Non-pay expenditure Premises £	Other £	Total 2025 £	Total 2024 £
Academy's educational operations					
- Direct costs	1,154,149	-	136,425	1,290,574	1,101,192
- Allocated support costs	231,906	318,685	254,655	805,246	710,666
	<u>1,386,055</u>	<u>318,685</u>	<u>391,080</u>	<u>2,095,820</u>	<u>1,811,858</u>

Net income/(expenditure) for the year includes:

	2025 £	2024 £
Operating lease rentals	17,808	-
Depreciation of tangible fixed assets	74,047	72,819
Fees payable to auditor for:		
- Audit	16,300	15,500
- Other services	4,000	3,750
Net interest on defined benefit pension liability	(12,000)	(10,000)

7 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Direct costs				
Educational operations	377,494	913,080	1,290,574	1,101,192
Support costs				
Educational operations	123,831	681,415	805,246	710,666
	<u>501,325</u>	<u>1,594,495</u>	<u>2,095,820</u>	<u>1,811,858</u>

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

7 Charitable activities

(Continued)

Analysis of costs	2025	2024
	£	£
Direct costs		
Teaching and educational support staff costs	1,166,256	985,592
Staff development	13,144	13,949
Technology costs	5,533	7,940
Educational supplies and services	70,878	72,559
Other direct costs	34,763	21,152
	<u>1,290,574</u>	<u>1,101,192</u>
Support costs		
Support staff costs	236,810	193,450
Depreciation	74,047	72,819
Technology costs	37,972	24,817
Maintenance of premises and equipment	36,872	40,535
Cleaning	56,598	49,848
Energy costs	28,039	21,908
Rent, rates and other occupancy costs	28,955	14,446
Insurance	6,663	6,300
Security and transport	87,511	71,333
Catering	137,522	137,902
Finance costs	(12,000)	(10,000)
Legal costs	29,640	22,551
Other support costs	36,317	43,407
Governance costs	20,300	21,350
	<u>805,246</u>	<u>710,666</u>

8 Staff

Staff costs and employee benefits

Staff costs during the year were:

	2025	2024
	£	£
Wages and salaries	857,891	720,318
Social security costs	110,620	76,503
Pension costs	213,524	156,633
Staff costs - employees	<u>1,182,035</u>	<u>953,454</u>
Agency staff costs	204,020	211,810
	<u>1,386,055</u>	<u>1,165,264</u>
Staff development and other staff costs	30,155	27,727
Total staff expenditure	<u>1,416,210</u>	<u>1,192,991</u>

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Staff

(Continued)

Staff numbers

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

	2025 Number	2024 Number
Teachers	8	7
Administration and support	11	7
Management	4	5
	<u>23</u>	<u>19</u>

Higher paid staff

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

	2025 Number	2024 Number
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
	<u>1</u>	<u>-</u>

Key management personnel

The key management personnel of the academy trust comprise the Trustees and the senior management team as listed on page 1. The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was £388,938 (5 employees) (2024: £349,093 (5 employees)).

9 Trustees' remuneration and expenses

One or more of the Trustees has been paid remuneration or has received other benefits from an employment with the academy trust. The principal and other staff Trustees only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment, and not in respect of their services as Trustees.

The value of Trustees' remuneration and other benefits was as follows:

Helen Graff (Principal and trustee):

Remuneration £80,000 - £85,000 (2024: £75,000 - £80,000)

Employer's pension contributions £20,000 - £25,000 (2024: £15,000 - £20,000)

Trustees' expenses

During the year ended 31 August 2025, travel and subsistence, office costs and small equipment expenses totalling £Nil were reimbursed to Trustees (2024: £Nil).

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Trustees' and officers' insurance

The Trust has opted into the Department for Education's risk protection arrangement (RPA), an alternative to insurance where UK government funds cover losses that arise. This scheme protects trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on Trust business, and provides cover up to £10,000,000. It is not possible to quantify the trustees and officers indemnity element from the overall cost of the RPA scheme.

11 Tangible fixed assets

	Freehold Buildings	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2024	3,440,532	211,902	29,829	3,682,263
Additions	-	4,571	-	4,571
At 31 August 2025	3,440,532	216,473	29,829	3,686,834
Depreciation				
At 1 September 2024	811,085	202,790	26,829	1,040,704
Charge for the year	68,811	4,636	600	74,047
At 31 August 2025	879,896	207,426	27,429	1,114,751
Net book value				
At 31 August 2025	2,560,636	9,047	2,400	2,572,083
At 31 August 2024	2,629,447	9,112	3,000	2,641,559

12 Debtors

	2025 £	2024 £
Trade debtors	11,478	-
VAT recoverable	30,668	55,667
Prepayments and accrued income	102,272	59,911
	<u>144,418</u>	<u>115,578</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	46,508	6,646
Accruals and deferred income	53,901	57,343
	<u>100,409</u>	<u>63,989</u>

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Deferred income

	2025 £	2024 £
Deferred income is included within:		
Creditors due within one year	25,602	22,433
Deferred income at 1 September 2024	22,433	24,256
Released from previous years	(22,433)	(24,256)
Resources deferred in the year	25,602	22,433
Deferred income at 31 August 2025	25,602	22,433

15 Funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2025 £
Restricted general funds					
General Annual Grant (GAG)	-	1,132,756	(1,132,756)	-	-
UIFSM	-	43,383	(43,383)	-	-
Pupil premium	-	2,125	(2,125)	-	-
Other DfE/ESFA grants	-	105,644	(105,644)	-	-
Other government grants	-	250,816	(250,816)	-	-
Pension reserve	-	-	16,000	(16,000)	-
	-	1,534,724	(1,518,724)	(16,000)	-
Restricted fixed asset funds					
DfE group capital grants	-	6,295	(1,724)	(4,571)	-
Capital expenditure from GAG	2,641,559	-	(74,047)	4,571	2,572,083
	2,641,559	6,295	(75,771)	-	2,572,083
Total restricted funds	2,641,559	1,541,019	(1,594,495)	(16,000)	2,572,083
Unrestricted funds					
General funds	280,113	440,262	(501,325)	-	219,050
Campaign funds	-	151,699	-	-	151,699
	280,113	591,961	(501,325)	-	370,749
Total funds	2,921,672	2,132,980	(2,095,820)	(16,000)	2,942,832

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Funds

(Continued)

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

General Annual Grant: Income received from the ESFA to cover the normal running costs of the Trust. Under the amended funding agreement with the Secretary of State, the Trust was not subject to a limit on the amount of GAG that it could carry forward.

Universal Free School Meals: Income received from the ESFA to offer free school meals to pupils in reception, year 1, and year 2.

Pupil Premium: Income received from the ESFA to improve education outcomes for disadvantaged pupils in schools in England.

Other DFE/ESFA grants: This includes the PE and sports grant, Supplementary grant and mainstream school additional grant

Other government grants- this primarily relates to local authority SEN funding, and Free school meals for Key stage 2.

Other restricted funds: This includes insurance claims received during the year.

General funds - This includes lettings, trip income, donations, catering income and income from the after school club.

Campaign funds - This resents mounts raised during a fundraising campaign to commemorate the 13th year of the school. The purpose of the campaign is to secure the future of the school and may be used to develop a sensory space and other property related projects.

The transfer of funds to the fixed asset funds relates to the purchase of fixed assets during the year.

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Funds

(Continued)

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

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 £
Restricted general funds					
General Annual Grant (GAG)	-	1,072,545	(1,287,375)	214,830	-
UIFSM	-	38,456	(38,456)	-	-
Pupil premium	-	2,315	(2,315)	-	-
Other DfE/ESFA grants	-	77,471	(77,471)	-	-
Other government grants	-	177,180	(177,180)	-	-
Other restricted funds	-	10,000	(10,000)	-	-
Pension reserve	-	-	11,000	(11,000)	-
	-	1,377,967	(1,581,797)	203,830	-
Restricted fixed asset funds					
DfE group capital grants	2,701,231	20,423	(80,095)	-	2,641,559
Total restricted funds	2,701,231	1,398,390	(1,661,892)	203,830	2,641,559
Unrestricted funds					
General funds	227,594	417,315	(149,966)	(214,830)	280,113
Total funds	2,928,825	1,815,705	(1,811,858)	(11,000)	2,921,672

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds: General £	Fixed asset £	Total Funds £
Fund balances at 31 August 2025 are represented by:				
Tangible fixed assets	-	-	2,572,083	2,572,083
Current assets	471,158	-	-	471,158
Current liabilities	(100,409)	-	-	(100,409)
Total net assets	370,749	-	2,572,083	2,942,832

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

16 Analysis of net assets between funds

(Continued)

	Unrestricted Funds £	Restricted funds: General £	Fixed asset £	Total Funds £
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	-	-	2,641,559	2,641,559
Current assets	287,877	56,225	-	344,102
Current liabilities	(7,764)	(56,225)	-	(63,989)
Total net assets	280,113	-	2,641,559	2,921,672

17 Pension and similar obligations

The academy trust's employees belong to two principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; and the Local Government Pension Scheme (LGPS) for non-teaching staff, which is managed by Haringey County Council. Both are multi-employer defined benefit schemes.

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

There were no outstanding or prepaid contributions at either the beginning or the end of the financial year.

Teachers' Pension Scheme

Introduction

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for teachers in academy trusts. All teachers have the option to opt out of the TPS following enrolment.

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

Valuation of the Teachers' Pension Scheme

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.

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

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 the TPS in the period amounted to £156,000 (2024: £121,000).

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

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The academy trust is unable to identify its share of the underlying assets and liabilities of the plan. Accordingly, the academy trust has taken advantage of the exemption in FRS 102 and has accounted for its contributions to the scheme as if it were a defined contribution scheme. The academy trust has set out above the information available on the scheme.

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contributions are as noted below. The agreed contribution rates until March 2026 are 23.6% for employers and 5.5% to 12.5% for employees.

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

The actuarial valuation prepared under FRS102 in respect of the Local Government Pension Scheme indicated that the Trust's share of the scheme was in surplus at the year end to the value of £495,000 (2024: £241,000). The Trustees have undertaken an asset ceiling calculation to determine how much of the asset is expected to materialise. The Trustees consider whether the period being considered for recognition of the potential asset should be in perpetuity or over the estimated future working life of members in the scheme and the trustees consider that using the 'future working life' period more appropriately reflects the amount that it is reasonable to recognise in respect of the foreseeable future. On the basis that a minimum funding requirement does exist, these calculations indicate that none (2024: none) of the overall surplus is likely to result in either a refund of contributions or a reduction in future contributions in the future.

Total contributions made	2025 £	2024 £
Employer's contributions	58,000	39,000
Employees' contributions	20,000	13,000
Total contributions	78,000	52,000
Principal actuarial assumptions	2025 %	2024 %
Rate of increase in salaries	3.70	3.65
Rate of increase for pensions in payment/inflation	2.70	2.65
Discount rate for scheme liabilities	6.10	5.00

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

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

	2025 Years	2024 Years
Retiring today		
- Males	21.7	21.5
- Females	24.1	24.1
Retiring in 20 years		
- Males	21.6	21.4
- Females	25.9	25.9

Sensitivity analysis

Scheme liabilities would have been affected by changes in assumptions as follows:

	2025 £	2024 £
0.1% decrease in Real Discount Rate	17,000	21,000
1 year increase in member life expectancy	27,000	31,000
0.1% increase in the Pension Increase Rate (CPI)	18,000	22,000

Defined benefit pension scheme net asset

	2025 £	2024 £
Scheme assets	1,168,000	1,023,000
Scheme obligations	(673,000)	(782,000)
Net asset	495,000	241,000
Restriction on scheme assets	(495,000)	(241,000)
Total liability recognised	-	-

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

	2025 Fair value £	2024 Fair value £
Equities	654,080	572,880
Bonds	362,080	327,360
Cash	35,040	20,460
Properties	116,800	102,300
Total market value of assets	1,168,000	1,023,000
Restriction on scheme assets	(495,000)	(241,000)
Net assets recognised	673,000	782,000

The actual return on scheme assets was £72,000 (2024: £105,000).

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

Amount recognised in the statement of financial activities	2025 £	2024 £
Current service cost	54,000	38,000
Interest income	(53,000)	(47,000)
Interest cost	41,000	37,000
Total amount recognised	42,000	28,000

The net gain recognised on scheme assets has been restricted because the full pension surplus is not expected to be recovered through refunds or reduced contributions in the future.

Changes in the present value of defined benefit obligations	2025 £	2024 £
At 1 September 2024	782,000	695,000
Current service cost	54,000	38,000
Interest cost	41,000	37,000
Employee contributions	20,000	13,000
Actuarial (gain)/loss	(219,000)	4,000
Benefits paid	(5,000)	(5,000)
At 31 August 2025	673,000	782,000

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

	2025 £	2024 £
At 1 September 2024	1,023,000	871,000
Interest income	53,000	47,000
Actuarial gain	19,000	58,000
Employer contributions	58,000	39,000
Employee contributions	20,000	13,000
Benefits paid	(5,000)	(5,000)
At 31 August 2025	1,168,000	1,023,000
Restriction on scheme assets	(495,000)	(241,000)
Net assets recognised	673,000	782,000

18 Analysis of changes in net funds

	1 September 2024 £	Cash flows £	31 August 2025 £
Cash	228,524	98,216	326,740

EDEN PRIMARY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

19 Reconciliation of net income to net cash flow from operating activities

	Notes	2025 £	2024 £
Net income for the reporting period (as per the statement of financial activities)		37,160	3,847
Adjusted for:			
Capital grants from DfE and other capital income		(6,295)	(20,423)
Investment income receivable	5	(6,568)	(9,146)
Defined benefit pension costs less contributions payable	17	(4,000)	(1,000)
Defined benefit pension scheme finance income	17	(12,000)	(10,000)
Depreciation of tangible fixed assets		74,047	72,819
(Increase)/decrease in debtors		(28,840)	11,082
Increase in creditors		36,420	211,630
Net cash provided by operating activities		89,924	258,809

20 Related party transactions

Owing to the nature of Eden Primary's operations and the composition of the Board of Trustees being drawn from local public and private sector organisations, it is inevitable that transactions will take place with organisations in which a member of the Board of Trustees may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Eden Primary's financial regulations and normal procurement procedures. The parent Trustees also have the opportunity to contribute to the Trust as part of the normal quality contribution donations. During the year donations were made by Trustees totalling £12,974 (2024: £5,146).

21 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he or she ceases to be a member.

