

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Members</b>	P Murray D Murray Di Murray H Hodgson M Smith L Pritchard
<b>Trustees</b>	L Pritchard, Chair H Hodgson P Connew P Ward (resigned 31 December 2024) L Harris B Seaton-Wood V Reid, CEO C Freese G Vincent (appointed 14 October 2024)
<b>Company registered number</b>	05853746
<b>Company name</b>	Gateway Learning Community
<b>Principal and registered office</b>	The Gateway Academy Marshfoot Road Grays Essex RM16 4LU
<b>Company secretary</b>	Joanna Susan Jones
<b>Chief executive officer</b>	Victoria Jane Reid
<b>Senior management team</b>	V Reid, CEO G McLaughlin (Gateway Academy), Head of School D George (Lansdowne), Head of School S Otto (Herringham), Head of School E Pattison (Gateway Primary), Head of School C Hall (Tilbury Pioneer), Head of School N Hunnisett (Gateway Academy), Vice Principal J Moruzzi (Gateway Academy), Vice Principal J Bonnett (Gateway Academy), Vice Principal D Burnett (Lansdowne), Vice Principal N Spindler (Lansdowne), Vice Principal T Wilson (Lansdowne), Vice Principal Z Singh (Herringham), Vice Principal N Carroll (Gateway Primary), Vice Principal S Jones (Tilbury Pioneer), Vice Principal C Bignell (Tilbury Pioneer), Vice Principal L Stephenson (Tilbury Pioneer), Vice Principal

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**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

<b>Independent auditors</b>	Price Bailey LLP Chartered Accountants Causeway House 1 Dane Street Bishop's Stortford Hertfordshire CM23 3BT
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**GATEWAY LEARNING COMMUNITY**  
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**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 1st September to 31 August 2025. The annual report serves the purposes of both a Trustees' report, and a Directors' report under company law.

The Trust operates 1 secondary and 4 primary academies in the Tilbury area of Thurrock. Its academies have a combined pupil capacity of 3000 and had a roll of 2988 in the school census October 2024.

**Structure, Governance and Management**

**Constitution**

The Academy Trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the Academy Trust.

The Trustees of The Gateway Learning Community (GLC) Trust are also the directors of the charitable company for the purposes of company law. The charitable company operates as The Gateway Learning Community. Details of the Trustees who served during the year, and to the date these accounts are approved are included in the Reference and Administrative Details on the preceding pages of this document.

**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 year 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**

Subject to the provisions of the Companies Act, every trustee or other officer of the Trust shall be indemnified out of the assets of the Trust against any liability incurred by them in that capacity in defending any proceedings, whether civil or criminal, in which judgment is given in favour or in which they are acquitted or in connection with any application in which relief is granted to them by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Trust.

**Method of Recruitment and Appointment or Election of Trustees**

The management of the Trust is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and funding agreement as follows:

- The CEO
- 9 Trustees
- Any trustees appointed by the Secretary of State for Education

The term of office for any trustee is 4 years. The CEO's term of office runs parallel with their term of appointment. Subject to remaining eligible to be a particular type of trustee, any trustee may be reappointed or re-elected.

**Policies and Procedures Adopted for the Induction and Training of Trustees**

The training and induction provided for new trustees will depend on their individual experience and expertise. An induction will provide training on charity and educational, legal and financial matters. All new trustees are given a tour of the Academy and the chance to meet with staff and students. All trustees are provided with copies of policies, procedures, minutes, budgets, plans and other documents that they will need to understand their role as trustees and directors of the academy.

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

**Organisational Structure**

The Gateway Learning Community is governed by a Board of Directors (which is also the governing board) constituted under the Memorandum and Articles of Association. The Directors are responsible for ensuring high standards of corporate governance are maintained. The Directors exercise their powers and functions with a view to fulfilling a largely strategic role in the running of the Gateway Learning Community and shall consider any advice given by the CEO, addressing such matters as:

- Policy development and strategic development;
- Ensuring sound management and administration of the Gateway Learning Community;
- Ensuring compliance with legal requirements;
- Ensuring effective internal controls are in operation;
- The monitoring of performance;
- Helping the Gateway Learning Community to be responsive to the needs of the parents, carers and the community;
- Setting the Gateway Learning Community's standards of conduct and value; and
- Assessing and managing risk.

A full Trustee's meeting is held at least once every half term.

The CEO assumes the Accounting Officer role.

The terms Director and Trustee are Inter-changeable.

**Arrangements for setting Pay and Remuneration of Key Management Personnel**

The GLC sets out its procedures for setting executive pay in line with the current Academy Trust Handbook in its Financial Authority and Business Policy with further information of the Pay Committee structure in its Performance Management and Capability Policy. A sub committee of the Board of Directors sets a series of objectives linked to the GLCs current development plan that form the basis of appraisal processes for all staff including the CEO and Heads of School. The Board discharges its responsibilities ensuring its approach to pay is transparent, proportionate and justifiable.

**Trade Union Facility Time**

There is no time spent on Trade Union Facility Time.

**Related Parties and other Connected Charities and Organisations**

The GLC was founded by the Ormiston Trust. The two organisations share common values and principles which underpin the GLCs philosophy for education.

**Engagement with Employees (including disabled persons)**

The GLC has established a number of elements of communication that are aimed at ensuring our staff have a voice in the Trust's development policies, values and missions. Each school is represented on the GLC Wellbeing Task Group which has been instrumental in introducing a range of benefits for staff including: personal counselling; induction; peer to peer support; Westfield – this is outlined on the GLC scheme; My Day (an additional entitlement for all staff to elect a day's leave for special events).

The GLC conducts a survey twice per half term where staff are asked to comment on any aspect of work or personal circumstances. Comments where not anonymised are followed through with 1-1 conversations.

The GLC Equality statements are amended in line with the policy review schedule. We have an Equity Steering Group.

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

**Engagement with Suppliers, Customers and Others in a Business Relationship with the Trust**

The Gateway Learning Community is focused on providing high quality education for the community of Tilbury and Chadwell and as such we see this as vital for community regeneration. The Gateway Learning Community established a development trust, One Community, which is now a free-standing organisation. This is supported by the GLC that operates to provide a wider range of services within the community. It ranges from CV writing, acting as advocates for the community dealing with the Local Authority etc.

- The GLC has a long-standing relationship with the Port of Tilbury (Tilbury's largest employer) with 3 members of the Port now occupying Board and Governance positions. The Port of Tilbury supported by the GLC and others has recently successfully applied to the Towns Fund and secured £23M of investment into Tilbury. The CEO for the Gateway Learning Community is a Town's Fund Board Member overseeing development of a new youth facility and other projects which will benefit the community.
- The GLC has strong relationships with The Royal Opera House, DP World (see All Different All Equal web page) and relationships with other local companies to ensure students and young people are able to benefit from activities such as business meeting training and business placements.

The Trustees have implemented clear policies and procedures for dealing fairly with suppliers. Formal orders are placed and agreed payment terms always adhered to. The Trust has followed the guidelines of the relevant Government Procurement Policy Notes (PPN) that set out information and guidance for public bodies on payment of their suppliers and the principles set out in HM Treasury's Managing Public Money.

The Trustees consider pupils and parents to be their "customers". Whilst pupils encounter engagement on a daily basis, engagement with parents is carried out through regular newsletters and face to face meetings.

**Objectives and Activities**

**Objects and Aims**

In setting our objectives and planning our activities the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

**GLC Mission Statement**

The GLC's mission is to develop active and thriving citizens within a diverse, truly fair and equal community. This will be achieved through:

- High quality teaching that deliberately develops the competencies of curiosity, creativity, communication and critical-thinking;
- An inspiring and meaningful curriculum;
- The development of productive relationships by instilling the values of compassion, resilience, responsibility and aspiration to prepare our young people for learning and life;
- A commitment to the wellbeing of our staff;
- A culture of professional generosity, collaboration, challenge and support throughout the GLC; and
- The development of effective external partnerships for the benefit and wellbeing of our community.

**GLC Development Plan 2025– 2026**

In order to achieve the GLC Mission Statement, this plan builds on the priorities of previous plans and forms a part of a 3-year strategic development plan.

Progress towards the plan in 2024-2025 has been evaluated and used to refine the intentions and implementation plans for 2024-2026. The Trust Quality Descriptors and the CST domains have been used as a steer.

This plan sets out the global intentions for the GLC, with clear impact statements that will be tracked on a termly basis throughout the academic year. Each of the 5 GLC academies has agreed to play its part in achieving these intentions as well as focussing on additional, locally agreed, intentions. All intentions will be monitored by the

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**FOR THE YEAR ENDED 31 AUGUST 2025**

GLC Quality of Education Boards (local governing bodies) and reported upon directly to the Board of Directors. In accordance with the articles of association, the Trust has adopted a "Scheme of Government" approved by the Secretary of State for Education.

The Scheme of Government specifies, amongst other things, that the Trust will be at the heart of their community/communities promoting community cohesion and sharing facilities; the basis for admitting students to the Trust, that the curriculum should be broad and balanced; there will be an emphasis on the needs of individual pupils including pupils with SEN; the basis for charging pupils.

***GLC Equalities Statement***

The GLC's commitment to equality is enshrined in our mission statement to develop active and thriving citizens within a diverse, truly fair and equal community.

*We aim to be a vibrant, innovative and highly successful organisation: the place of choice to work and to learn. Across the 5 academies of the GLC, we pledge that everyone enjoys an equality of opportunity. We will work tirelessly to ensure that individual different characteristics including age, ethnicity, socio-economic background, academic ability, disability, gender, religious beliefs, sexual orientation are not discriminated against in any way. We will create environments characterised by mutual respect where difference is celebrated and where individual differences don't act as a barrier to success.*

**Objectives, Strategies and Activities**

As a Trust we make the best use of our skills, expertise and experience with regards to improving the quality of education and contributing positively to our community. In order to achieve this, we have adopted the following areas to develop:



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**FOR THE YEAR ENDED 31 AUGUST 2025**

Intent	Impact
<b>1. Teaching and Learning</b> <b>Have high quality teaching in every lesson, every day.</b>	T1. Leadership is strong with exemplary aspects. T2. The quality of education is strong with exemplary aspects. T3. All end of key stage targets for SEND/ More able/ Disadvantaged/EAL pupils are achieved. T4. Teachers and leaders can evidence the strong impact of instructional coaching. T5. 85% retention of staff.
<b>2. Curriculum</b> <b>Have access to a rich curriculum that develops active and thriving citizens within a diverse truly fair and equal community.</b>	C1. Leadership is strong with exemplary aspects. . C2. Subject leadership is strong with exemplary aspects. C3. Behaviour is strong with exemplary aspects. C4. The curriculum is strong with exemplary aspects.
<b>3. Foundational Knowledge and Skills</b> <b>Have opportunities to communicate thoughts and feelings through speaking and writing. Read fluently, with understanding for enjoyment and to gain knowledge. Use fluent arithmetic skills to tackle problems using mental and written methods.</b>	F1. All pupils will develop language skills that will enable them to reach targets and access the full curriculum. F2. All children will meet their individual targets. F3. The provision for reading is strong with exemplary aspects. F4. Pupil voice shows that children's attitudes to reading are improving. F5. The provision for writing is strong with exemplary aspects. F6. The provision for maths is strong with exemplary aspects.
<b>4. Culture</b> <b>A culture that instils the GLC values and competencies, ensures skills and talents are recognised and develops active and thriving citizens.</b>	PD1. Personal Development is strong with exemplary aspects. PD2. 60% of all pupils/ students hold a position of responsibility. PD3. 80% of pupils/ students engage with an extracurricular club. PD4. 60% of pupils/ students take part in super curricular activity. PD5. At least 85% of parents' feedback [questionnaires] is positive PD6. Attendance is in line with national and the gap between groups is closing.
<b>5. Support Services</b> <b>Be part of a Trust that makes effective use of centralised processes and back office functions to empower schools to focus on improving the quality of education,</b>	SS1. Heads and SLT feel well supported and are able to focus on teaching and learning. SS2. Staff retention is 85%. SS3. Financial resources are used efficiently, effectively and with probity. SS4. All statutory and legal requirements, including finance, safeguarding and health and safety are complied with. SS5. Reduce reprographics costs by 10%.

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<b>6. Reputation &amp; Community</b>  <b>Be part of a Trust that delivers its stated mission, operates under an agreed set of values, improves upon its best and 'makes the weather' as a civic institution</b>	R1. Reach and impressions are monitored and increase by 100%. R2. The websites are current, compliant and useful for all stakeholders. R3. Partnerships are further developed, the GLC is a hub for high quality provision in Thurrock. R4. The reputation of the GLC continues to improve and is reflected in recruitment and retention of staff and pupils.
<b>7. Expansion and Growth</b>  <b>Be part of a strong Trust that explores opportunities for growth and expansion in order to develop our wider civic responsibility and advance education for the public good in the communities we serve.</b>	G1. The GLC is sustainable and contributes to the Public Good and builds strong systems to address disadvantages and improve the quality of education for all pupils. G1. The GLC evaluates all aspects of its provision using frameworks and external perspectives. G2. The TPA/Nursery expansion happens, is high quality and in line with agreed timescales.
<b>8. Sustainability</b>  <b>A sustainability strategy to create the conditions for children, staff and parents to be active and thriving citizens who understand and contribute to protecting our planet.</b>	S1 The GLC is zero carbon by 2030. S2. Young people understand the importance of acting together to stop the effects of climate change and achieve the eco schools award. S3. All teams understand the importance of acting together to stop the effects of climate change.

**Ofsted Outcomes**

Ofsted Outcomes	Gateway Academy		Gateway Primary Free		Herringham		Lansdowne		Tilbury Pioneer	
Report Published	Good	Jan 2025	Good	Feb 2025	Good	June 2022	Good	April 2022	Good	Sept 2022
Due Date + Self Evaluation	Good	By Sept 2029	Good	By Sept 2029	Good	By Sept 2027	Good	By Sept 2027	Good	By Sept 2027
<b>2024-25 Judgments</b>										
Review Outcome	Good		Good		Good		Good		Good	
Quality of Education	Good		Good		Good		Good		Good	
Behaviour and Attitudes	Outstanding		Outstanding		Good		Outstanding		Good	
Personal Development	Outstanding		Outstanding		Outstanding		Outstanding		Outstanding	
Early Years			Outstanding		Good		Good		Good	
Leadership and Management	Good		Good		Good		Good		Good	

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**Attendance**

	2024-2025		Context
	% Attendance	% PA	Attendance
Primary National Average	94.5	15.2	
Gateway Primary Free School	93 [358]	17 [61]	Removing Traveller & Dual Roll pupils Attendance = 94.8%
Herringham	94 [351]	17.7 [62]	By removing 3 pupils [Medical & reduced timetable] Attendance = 94.8%
Lansdowne	94.7 [534]	14.9 [80]	By removing 3 pupils [1 refuser, 1 moved and 1 pending move] Attendance = 95.3%
Pioneer	94.3 [354]	16.4 [58]	By removing 6 pupils [Mental Health & Reduced] Attendance = 94.6%
Secondary National Average	90.9	26.7	
Gateway	94 [1066]	16.9 [181]	By removing Traveller, pending new schools & Health Attendance = 94.5%

**Admissions**  
**Secondary**

GA	Number on Roll in September 2023	Number on Roll in September 2024	Number on Roll in September 2025	Number on Roll As at 29.09.25	Pending Spaces	PAN	Number on the waiting list after pending
Year 7	219	210	211	211	0	210	40
Year 8	224	220	199	199	3	210	20
Year 9	206	214	225	225	0	210	20
Year 10	208	200	212	212	0	210	16
Year 11	239	200	196	196	0	210	8
Total	1096	1044	1043	1043	3	1050	104

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**Primary**

Year Group	Number on Roll in Sept 2023	Number on Roll as at 20.09.24	Number on Roll as at 24.09.25	Pending Offers	Spaces after pending	Number on waiting list as at 20.09.24	Number on waiting list as at 20.06.25	Information to Consider
Reception								
LPA	86	87	78	0	12			Once the pending offer from HPA is admitted there will be no other applicants on the waiting list
HPA	46	54	39	1	20			
GPFS	34	57	47	0	13			
TPA	59	56	42	0	18			
Total	225	254	206	1	63	14	0	
Year 1								
LPA	85	86	85	0	5			x2 applicants on the list have currently declined LPA/GPFS - parent is seeking further information on EHE
HPA	51	52	59	1	0			
GPFS	56	40	58	2	0			
TPA	57	60	59	1	0			
Total	249	238	261	4	5	0	2	
Year 2								
LPA	90	84	83	2	5			There are no applicants on the waiting list for this year group
HPA	60	56	52	1	7			
GPFS	55	57	40	0	20			
TPA	55	60	60	0	0			
Total	260	257	235	3	32	1	0	
Year 3								
LPA	89	90	81	2	7			x1 applicant has declined LPA as there is no space in Year 5 for sibling.
HPA	60	60	56	1	3			
GPFS	57	59	56	0	4			
TPA	59	60	59	0	1			
Total	265	269	252	3	15	15	1	
Year 4								
LPA	89	94	89	1	0			The applicants on the waiting list only want a school in Tilbury due to distance
HPA	60	58	57	1	2			
GPFS	58	60	60	0	0			
TPA	57	60	60	0	0			
Total	264	272	266	2	2	24	7	

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LPA	89	94	89	1	0			The applicants on the waiting list only want a school in Tilbury due to distance
HPA	60	58	57	1	2			
GPFS	58	60	60	0	0			
TPA	57	60	60	0	0			
Total	264	272	266	2	2	24	7	
Year 5								
LPA	89	87	88	2	0			Once pending offers are admitted, Year 5 will be full across the trust
HPA	59	58	61	0	0			
GPFS	60	59	58	2	0			
TPA	58	60	60	0	0			
Total	266	264	267	4	0	12	8	
Year 6								
LPA	89	89	90	0	0			x4 applicants want GPFS as they have siblings on roll at the GPFS, x1 wants GPFS due to a child at the GA, x1 applicants only wants LPA but LPA are full
HPA	60	56	58	0	2			
GPFS	57	60	60	0	0			
TPA	61	59	57	0	3			
Total	267	264	265	0	5	1	6	

**GCSE Results**

Measure	2017	2018	2019	2022	2023	2024	2025
Overall P8	0.07	-0.13	-0.25	-0.79* (-0.07)	0.22	0.07	NA
Attainment 8	41	42.55	39.71	35.48 -43.78	43.55	44.62	46.00
4+	48	59	55	56	65	68	64
5+	32	38	34	34	44	47	48
7+	5	8	10	7	12	10	15

**Core Subject Results**

	GA 2025	National Average 2024
English 4+	75	62
Maths 4+	68	59
English 5+	63	46
Maths 5+	52	43
English 7+	22	16
Maths 7+	25	17

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Name	9 %	9 - 8 %	9 - 7 %	9 - 6 %	9 - 5 %	9 - 4 %	9 - 3 %	9 - 2 %	9 - 1 %	Average Grade	Average Points
Art	0	8.3	29.2	45.8	58.3	83.3	100	100	100	5	5.25
Biology	1.6	21	38.7	72.6	90.3	93.5	100	100	100	6	6.18
Business	9.9	17.3	23.5	43.2	50.6	63	81.5	91.4	98.8	5	4.79
Chemistry	6.5	16.1	37.1	62.9	80.6	93.5	98.4	98.4	98.4	6	5.92
Computer Science	3.6	7.1	14.3	28.6	50	64.3	78.6	92.9	100	4	4.39
Design Technology	0	15.8	21.1	31.6	78.9	89.5	100	100	100	5	5.37
English Language	1.5	8.7	16.9	35.9	53.3	67.7	86.7	91.3	97.9	5	4.6
English Literature	0.5	4.1	16.4	37.4	56.9	70.8	82.1	89.2	94.9	5	4.52
Further Maths	5.4	12.5	26.8	46.4	66.1	83.9	83.9	83.9	83.9	5	4.93
Geography	0	4.2	6.3	20.8	41.7	52.1	79.2	89.6	95.8	4	3.9
History	2.9	15.7	26.5	40.2	51	60.8	73.5	86.3	94.1	5	4.51
Maths	3.6	13.4	25.3	35.1	53.1	67.5	82.5	88.7	97.9	5	4.67
PE	0	0	20	33.3	80	86.7	100	100	100	5	5.2
Photography	4.8	14.3	23.8	47.6	76.2	95.2	100	100	100	6	5.62
Physics	1.6	14.5	27.4	61.3	74.2	90.3	98.4	98.4	98.4	6	5.65
Psychology	0	7.5	20	40	62.5	82.5	92.5	100	100	5	5.05
Spanish	1.9	9.6	23.1	38.5	61.5	69.2	84.6	90.4	96.2	5	4.75
Statistics	0	0	0	2.4	13.8	38.2	62.6	75.6	87.8	3	2.8
<b>9-1 GCSE Double (Att8 Points)</b>											
Name	9 %	9 - 8 %	9 - 7 %	9 - 6 %	9 - 5 %	9 - 4 %	9 - 3 %	9 - 2 %	9 - 1 %	9 - U %	Average Points
Science	0	0.4	4.5	11.4	33.7	51.9	68.9	83.3	94.7	100	3.49
<b>CNAT (Att8 Points)</b>											
Name	D* %	D* - D %	D* - M %	D* - P %	* - D LVL 1	* - M LVL 1	* - P LVL 1	D* - U %	D* - FAIL %	Average Grade	Average Points
Child Development	21.1	42.1	57.9	78.9	89.5	94.7	100	100	100	M	5.46
Dance	8	40	64	88	96	100	100	100	100	M	5.52
Design BTEC	0	0	30	100	100	100	100	100	100	P	4.45
Drama	3.7	22.2	51.9	85.2	100	100	100	100	100	M	5.02
Health & Social Care	0	0	20	66.7	86.7	100	100	100	100	P	3.83
PE CNAT	0	20	46.7	80	86.7	93.3	100	100	100	P	4.62
<b>WJEC (Att8 Points)</b>											
Name	D* %	D* - D %	D* - M %	D* - P %	* - D LVL 1	* - M LVL 1	* - P LVL 1	D* - U %	D* - FAIL %	Average Grade	Average Points
Food Technology	0	13.8	34.5	69	89.7	100	100	100	100	100	4.31

**Primary Overall Attainment**

**KS2 Outcomes**

Reading	All				Disadvantaged				SEND			
	Expected + (28)		Greater Depth (40)		Expected +		Greater Depth		Expected +		Greater Depth	
	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome
Free School	71%	80%	25%	38%	79%	81%	29%	31%	23%	40%	0%	13%
Herringham	75%	77%	25%	30%	80%	74%	20%	43%	38%	53%	0%	27%
Lansdowne	66%	81%	14%	29%	57%	79%	8%	23%	12%	40%	0%	5%
Pioneer	69%	76%	17%	27%	67%	82%	12%	29%	44%	57%	11%	14%
Trust Average	70%	79%	20%	31%	71%	79%	17%	32%	29%	48%	3%	15%

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(A Company Limited by Guarantee)

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

Writing	All				Disadvantaged				SEND			
	Expected +		Greater Depth		Expected +		Greater Depth		Expected +		Greater Depth	
	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome
Free School	78%	82%	29%	23%	62%	84%	3%	16%	0%	40%	0%	0%
Herringham	80%	73%	16%	14%	65%	61%	5%	22%	15%	40%	9%	7%
Lansdowne	71%	79%	23%	21%	49%	75%	4%	10%	6%	30%	3%	0%
Pioneer	73%	83%	12%	19%	70%	82%	15%	18%	56%	50%	12%	21%
Trust Average	76%	79%	20%	19%	62%	76%	7%	16%	19%	40%	6%	7%

ESPG	All				Disadvantaged				SEND			
	Expected + (35)		Greater Depth (54)		Expected +		Greater Depth		Expected +		Greater Depth	
	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome
Free School	78%	84%	29%	21%	62%	81%	3%	13%	0%	47%	0%	0%
Herringham	80%	66%	16%	18%	65%	61%	5%	30%	15%	27%	9%	13%
Lansdowne	71%	75%	23%	47%	49%	69%	4%	37%	6%	30%	3%	5%
Pioneer	73%	78%	12%	42%	70%	79%	15%	41%	56%	57%	12%	21%
Trust Average	76%	76%	20%	32%	62%	73%	7%	30%	19%	40%	6%	10%

Maths	All				Disadvantaged				SEND			
	Expected + (58)		Greater Depth (95)		Expected +		Greater Depth		Expected +		Greater Depth	
	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome
Free School	75%	88%	24%	30%	76%	88%	24%	25%	31%	60%	0%	0%
Herringham	71%	89%	18%	30%	70%	87%	25%	35%	31%	67%	32%	13%
Lansdowne	69%	81%	16%	22%	58%	77%	8%	15%	12%	35%	24%	0%
Pioneer	73%	86%	15%	37%	73%	82%	18%	38%	67%	57%	27%	29%
Trust Average	72%	86%	18%	30%	69%	83%	19%	28%	35%	55%	21%	10%

Combined	All				Disadvantaged				SEND			
	Expected +		Greater Depth		Expected +		Greater Depth		Expected +		Greater Depth	
	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome	Board	Outcome
Free School	63%	73%	15%	16%	68%	75%	12%	13%	0%	20%	0%	0%
Herringham	62%	68%	7%	11%	65%	61%	15%	17%	15%	40%	19%	7%
Lansdowne	62%	74%	8%	6%	45%	71%	4%	2%	0%	25%	12%	0%
Pioneer	66%	66%	8%	15%	61%	68%	9%	15%	44%	36%	19%	7%
Trust Average	63%	70%	10%	12%	60%	69%	10%	12%	15%	30%	13%	3%

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

**Strategic Report - Achievements and Performance**

**Going Concern**

After making appropriate enquiries, 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, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

**Promoting the success of the company**

The Trustees have an obligation to act in a way most likely to promote the success of the Charitable Company. Details regarding engagement with employees, suppliers, parents, pupils and other connected parties have been covered in separate notes within the Trustees' Report. The obligation to assess the likely consequences of decisions in the longer term is noted within the reserves policy below as Trustees balance the needs of current and future cohorts.

The Trustees have identified reputational and ethical areas as key risks and their actions in these areas are covered within Principal risks and uncertainties later within this Strategic Report.

**Strategic Report - Financial Review**

**Finance Review**

Most of the Trust's income is obtained from the Department for Education (DfE) in the form of recurrent grants, the use of which is restricted to particular purposes. The grants received from the DfE during the period ended 31 August 2025 and the associated expenditure are shown as restricted funds in the Statement of Financial Activities.

	Restricted General Funds £'000	Unrestricted Funds £'000	Fixed Asset Fund £'000	Pension Reserve £'000	Total £'000
Incoming Resources	23,874	845	411	-	25,130
Resources Expended	(23,451)	(790)	(525)		(24,766)
LGPS Charge				(758)	(758)
Depreciation			(1,519)		(1,519)
Employer contributions paid				1,116	1,116
Total Resources Expended	(23,451)	(790)	(2,044)	358	(25,927)
Assets Purchased from GAG	(410)	-	410		-
Actuarial Gains				(358)	(358)
Surplus / (Deficit) for the year	13	55	(1,223)	-	(1,155)
Balance at 1 September 2024	-	1,630	45,160	-	46,790
Balance at 31 August 2025	13	1,685	43,937	-	45,635



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

**Reserves Policy**

The definition of reserves in the SORP is 'that part of a charity's income funds that is freely available for its general purposes'. This definition of reserves therefore normally excludes:

- permanent endowment funds
- expendable endowment funds
- restricted income funds
- any part of unrestricted funds not readily available for spending, specifically income funds which could only be realised by disposing of fixed assets held for charitable use

Reserves are therefore the resources the Trust has or can make available to spend for any or all of the Trust's purposes once it has met its commitments and covered its other planned expenditure. More specifically 'reserves' are income which becomes available to the Trust and is to be spent at the Trustees' discretion in furtherance of any of the Trust's objects (sometimes referred to as 'general purpose' income) but which is not yet spent, committed or designated (ie is 'free').

The level of reserves held takes into account the nature of income and expenditure streams, the need to match them with commitments, including future capital projects, and the nature of reserves. The Trustees will keep this level of reserves under review at each board meeting and aim to build and maintain the reserves level by entering into cost effective agreements whilst in keeping with the principal object of the Trust.

Total reserves at the end of the period amounted to £45,635k. This balance includes unrestricted funds (free reserves) of £1,685k, which are considered appropriate for the Trust, and restricted funds of £13k and a pension deficit of £NIL.

**Investment Policy**

Investment policies are determined by the Trust Board. This ensures the level of funds the Trust holds can cover any immediate expenditure, without exposing the Trust to additional risk. Should any potential investment opportunity arise this would be escalated to the Trust Board for consideration.

As at 31 August 2025, no investments were held.

**Principal Risks and Uncertainties**

The Companies Act 2006 s417(3b) requires disclosure of the principal risks and uncertainties facing a company. The Trust is exposed to a number of financial risks including credit, cash flow and liquidity risks. Given the Trust's exposure to financial instruments being limited, the exposure principally relates to bank balances, cash and trade creditors, with limited trade (and other) debtors. The Trust's system of internal controls ensures risk is minimal in these areas.

A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate the risks the Trust faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

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 Academies face, especially in the operational areas (e.g. in relation to teaching, health and safety, bullying and school trips) and in relation to the control of finance. They have introduced systems, including operational procedures (e.g. vetting of new staff and visitors, supervision of school grounds) and internal financial controls (see below) in order to minimise risk. 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.

It should also be noted that procedures are in place to ensure compliance with the health and safety regulations, pertaining to both staff and pupils.

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

The Trustees also are fully aware of their responsibilities to ensure that the Trust's estate is safe, well maintained and compliant with the relevant regulations.

**Fundraising**

All schools raise funds for a number of registered charities. These funds are raised through Sponsorship and donations; there is no obligation for any child/parent to donate. All funds/donations are given to the relevant charity in a timely manner. Funds are raised through various events held in the school such as non-uniform days, quiz questions etc. The fundraising strategy will be developed over future months.

**Streamlined Energy and Carbon Reporting**

**UK energy use and associated greenhouse gas emissions**

Annual energy usage and associated annual greenhouse gas ("GHG") emissions are reported pursuant to the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 ("the 2018 Regulations") that came into force 1st April 2019.

In accordance with the 2018 Regulations, the energy use and associated greenhouse gas emissions are for those assets owned or operated within the UK only as defined by the operational control boundary. This includes all five schools controlled during the reporting period and minibuses along with the mandatory inclusion of scope 3 business travel in employee-owned or hire vehicles (grey fleet).

**Reporting period**

The annual reporting period is 1st September to 31st August each year and the energy and carbon emissions are aligned to this period.

**Quantification and reporting methodology**

The 2019 UK Government Environmental Reporting Guidelines and the GHG Protocol Corporate Accounting and Reporting Standard (revised edition) were followed. The 2024 UK Government GHG Conversion Factors for Company Reporting were used in emission calculations. The report has been reviewed independently by Zenergi Limited (trading as Briar Consulting Engineers Limited).

The electricity, gas, and minibus diesel consumption were compiled from invoice and fuel records. Mileage claims were used to calculate energy use and emissions associated with grey fleet. Where data was unavailable, the TM46 benchmarking tool and pro rata estimation techniques were used. Generally gross calorific values were used except for grey fleet mileage energy calculations as per Government GHG Conversion Factors.

The associated emissions are divided into mandatory and voluntary emissions according to the 2018 Regulations, then further divided into the direct combustion of fuels and the operation of facilities (scope 1), indirect emissions from purchased electricity (scope 2) and further indirect emissions that occur because of Trust activities but occur from sources not owned or controlled by the organisation (scope 3).

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

**Breakdown of energy consumption used to calculate emissions (kWh):**

<b>Energy type</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Mandatory requirements:</b>		
Gas	1,779,906	1,822,063
Purchased electricity from the grid	1,095,827	1,123,609
Transport fuel	37,539	63,109
Solar PV	0	67,915
<b>Total energy (mandatory)</b>	<b>2,913,272</b>	<b>3,076,696</b>

**NOTE:** Figures may not sum due to rounding

**Breakdown of emissions associated with the reported energy use (tCO<sub>2</sub>e):**

<b>Emission source</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Mandatory requirements:</b>		
<u>Scope 1</u>		
Natural gas	325.5	333.4
Company owned vehicles (minibuses)	6.8	14.9
<u>Scope 2</u>		
Purchased electricity (location-based)	226.9	198.9
Solar PV	0	0
<u>Scope 3</u>		
Category 6: Business travel (grey fleet)	2.5	0.5
<b>Total gross emissions (mandatory)</b>	<b>561.8</b>	<b>547.6</b>

**NOTE:** Figures may not sum due to rounding

**Intensity ratios:**

<u>Mandatory emissions only</u>		
Tonnes of CO <sub>2</sub> e per pupil	0.183	0.183
Tonnes of CO <sub>2</sub> e per square meter floor area	0.023	0.022

**NOTE:** Figures may not sum due to rounding

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

**Intensity ratio**

Two intensity ratios are reported showing emissions (tCO<sub>2</sub>e) per pupil and per square meter floor area. Emissions per pupil is the recommended ratio for the sector for consistency and comparability and pupil numbers are based on the Autumn 2023 Census. Emissions per square meter floor area is reported to reflect the energy efficiency of the buildings, which are the source of most emissions.

**Energy efficiency action during current reporting year**

In the reporting period September 2024 – August 2025, the Trust has taken the following energy efficiency actions:

- Lights out surveys take place across the school and the winning school is incentivised with a prize. This happens regularly throughout the year.
- LED lights continue to be installed where replacement lights are required.
- Boilers have been replaced with more energy efficient models.

**Plans for Future Periods**

**GLC Development Plan 2023 – 2026**

In order to achieve the GLC Mission Statement, this plan builds on the priorities of previous plans and forms a part of a 3-year strategic development plan.

This plan sets out the global intentions for the GLC, with clear impact statements that will be tracked on a termly basis throughout the academic year. Each of the 5 GLC academies has agreed to play its part in achieving these intentions as well as focussing on additional, locally agreed, intentions. All intentions will be monitored each half term by the GLC Quality of Education Boards and reported upon directly to the Board of Directors.

**Funds Held as Custodian Trustee on Behalf of Others**

The Academy Trust and / or its trustees did not act as custodian trustee during the current or previous period.

**Auditor**

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- 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 2 December 2025 and signed on its behalf by:

**L Pritchard**  
(Chair of Trustees)

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**GOVERNANCE STATEMENT**

**Scope of responsibility**

As Trustees, we acknowledge we have overall responsibility for ensuring that the Gateway Learning Community 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 Governance Handbook and competency framework for governance.

The Board of Trustees has delegated the day-to-day responsibility to the CEO, as Accounting Officer, for ensuring financial controls conform with 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 The GLC and the Secretary of State for Education. They are 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 formally met 6 times during the year.

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

Trustee	Meetings attended	Out of a possible
L Pritchard, Chair	5	6
H Hodgson	3	6
P Connew	5	6
L Harris	5	6
B Seaton-Wood	3	6
C Freese	3	6
G Vincent	6	6
V Reid, CEO	6	6
P Ward	1	1

Trustees typically also serve on a number of other sub committees as set out in the Trust website.

**Conflicts of Interest**

The Trust manages conflicts of interest through a robust procurement policy and by maintaining an up-to-date and complete register of interests. Relevant details from this register are shared across the organisation as appropriate. The Trust continues to collect enhanced data in relation to close family members of Members, Trustees and Key Management Personnel.

**Key changes in composition of the Board**

During the year 24/25, we had a resignation from Peter Ward [Commerical Director at The Port of Tilbury] who was replaced by Gary Vincent [Senior Asset Manager at The Port of Tilbury]. We have also filled our vacancy Agnes Komolafe [Parent]. (September 25)

**GATEWAY LEARNING COMMUNITY**  
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**GOVERNANCE STATEMENT (CONTINUED)**

**Governance (continued)**

**The boards performance including an assessment of its own effectiveness and any particular challenges that have arisen for the board.**

The board's performance has been highly effective, resulting in:

- Strong leadership that embeds the GLC mission, values and motto.
- Very high academic standards-all maths and English above the national average. Disadvantaged pupils usually attain in line or above the national average.
- 2 Ofsted inspections, both with elements of Outstanding
- An excellent curriculum and outstanding personal development and culture recognised by Ofsted , The Royal Ballet and Opera, Ormiston and other partners as being broad and rich.
- Well managed and efficient support services. Excellent staff retention.
- A new 3-4 year old Nursery at Herringham [all schools now have a Nursery].
- A 9 month + Nursery at The Gateway Primary Free School.
- Secured funding to enhance the bespoke SEND provision [in total the primary schools have 12 specialist provisions].
- Partnerships with a range of partners to enhance and provide additional resource.

Particular challenges have included:

- The complexity and increasing numbers of children with SEND, which has led to financial challenges. This has been effectively managed but continues to be a difficulty.
- The reduced funding has meant reducing capacity, which in turn, makes staff wellbeing more difficult to manage.
- Significant number of maternity leave and requests for shared parental leave which impacts on budgets and morale.

**Finance Committee**

The Finance Committee, is a sub-committee of the main Board of Trustees. Its purpose is to receive financial monitoring reports from individual academies and consider academy budget proposals for authorisation. It will also review all financial policies including Financial Authority and Business Policy. Internal scrutiny and audit reports will be analysed and discussed at this committee.

Attendance during the year at meetings was as follows:

Trustee	Meetings attended	Out of a possible
L Pritchard	6	6
P Connew	6	6
V Reid	6	6
P Ward	1	2

**GATEWAY LEARNING COMMUNITY**  
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**GOVERNANCE STATEMENT (CONTINUED)**

**Review of value for money**

As Accounting Officer, the CEO 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, as well as estates safety and management, achieved in return for the taxpayer resources received.

The Accounting Officer considers how the Trust's use of its resources has 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 appropriate. The Accounting Officer for the Trust has delivered improved value for money during the year by:

- Utilising further MAT discounts on subscriptions and other services
- Introducing a new HR system to streamline all areas of the HR Process within the Trust
- Making and successfully securing bids to support families and SEND pupils.

**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 The GLC for the year 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements.

**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 year 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Board of Trustees.

**The risk and control framework**

The Trust's system of internal 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 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
- identification and management of risks

The Board of Trustees has decided to employ SBM Services as internal auditor.

This option has been chosen because they have a wide range of option for Internal Audits to be completed and a good depth of experience within their team. The reports provided are user-friendly.

**GATEWAY LEARNING COMMUNITY**  
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**GOVERNANCE STATEMENT (CONTINUED)**

**The risk and control framework (continued)**

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

- Data protection compliance
- Facilities management compliance
- Personal compliance

On a termly basis, the Internal Auditor reports to the Board of Trustees, through the Finance Committee on the operation of the systems of control and on the discharge of the Board of Trustees' financial responsibilities and prepares an annual summary report to the Committee outlining the areas reviewed, key findings, recommendations and conclusions to help the Committee consider actions and assess year on year progress.

The agreed schedule of work has been delivered as planned. No material control issues were identified as a result of the work undertaken.

**Review of effectiveness**

As Accounting Officer, the CEO 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 or the school resource management self-assessment tool
- the work of the executive managers within the 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 Finance Committee and a plan to ensure continuous improvement of the system is in place.

**Conclusion**

Based on the advice of the Finance Committee and the Accounting Officer, the Board of Trustees is of the opinion that the Trust has an adequate and effective framework for governance, risk management and control.

Approved by order of the members of the Board of Trustees on 2 December 2025 and signed on their behalf by:

**L Pritchard**  
Chair of Trustees

**V Reid**  
Accounting Officer



**GATEWAY LEARNING COMMUNITY**  
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**STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE**

As Accounting Officer of Gateway Learning Community, I have considered my responsibility to notify the Board of Trustees and the Department of Education (DfE) of material irregularity, impropriety and non-compliance with terms and conditions of all funding, including for estates safety and management, under the funding agreement between the Trust and the Secretary of State for Education. As part of my consideration I have had due regard to the requirements of the Academy Trust Handbook 2024, including responsibilities 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 Trust, or material non-compliance with the terms and conditions of funding under the Trust's funding agreement and the Academy Trust Handbook 2024.

I confirm that no instances of material irregularity, impropriety or funding 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 ESFA.

**V Reid**  
Accounting Officer  
Date: 4 December 2025

**GATEWAY LEARNING COMMUNITY**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the Academies Accounts Direction published by the Department for Education, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgments 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 grants received from 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 2 December 2025 and signed on its behalf by:

**L Pritchard**  
Chair of Trustees

**GATEWAY LEARNING COMMUNITY**  
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**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF  
GATEWAY LEARNING COMMUNITY**

**Opinion**

We have audited the financial statements of Gateway Learning Community (the 'academy trust') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', 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 Academy Trust's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025 issued by the Department for Education.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF  
GATEWAY LEARNING COMMUNITY (CONTINUED)**

**Other information**

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

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the Academy Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which 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 (who are also the directors of the Academy Trust for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 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 Academy Trust or to cease operations, or have no realistic alternative but to do so.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF  
GATEWAY LEARNING COMMUNITY (CONTINUED)**

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

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

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

We gained an understanding of the legal and regulatory framework applicable to the Trust and the sector in which it operates and considered the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations. This included those regulations directly related to the financial statements, including financial reporting and tax legislation and academy sector regulations including GDPR, employment law, health and safety and safeguarding.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- We reviewed systems and procedures to identify potential areas of management override risk. In particular, we carried out testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of any large or unusual transactions to determine whether they were significant to our assessment.
- We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.
- We reviewed minutes of Trustee meetings and other relevant sub-committees of the Board and agreed the financial statement disclosures to underlying supporting documentation.
- We have made enquiries of the Accounting Officer and senior management team to identify laws and regulations applicable to the Trust. We assessed details of any breaches where applicable in order to assess the impact upon the Trust.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF  
GATEWAY LEARNING COMMUNITY (CONTINUED)**

**Use of our Report**

This report is made solely to the Academy Trust'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 Academy Trust's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Academy Trust and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Tom Meeks (Senior Statutory Auditor)**

for and on behalf of

**Price Bailey LLP**

Chartered Accountants

Statutory Auditors

Causeway House

1 Dane Street

Bishop's Stortford

Hertfordshire

CM23 3BT

4 December 2025

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO GATEWAY  
LEARNING COMMUNITY AND THE SECRETARY OF STATE FOR EDUCATION**

In accordance with the terms of our engagement letter dated 24 June 2024 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 2024 to 2025, 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 Gateway Learning Community during the year 1 September 2024 to 31 August 2025 have not been applied to the purposes identified by Parliament and that the financial transactions do not conform to the authorities which govern them.

This report is made solely to Gateway Learning Community 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 Gateway Learning Community 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 Gateway Learning Community and the Secretary of State for Education, for our work, for this report, or for the conclusion we have formed.

**Respective responsibilities of Gateway Learning Community's Accounting Officer and the reporting accountant**

The Accounting Officer is responsible, under the requirements of Gateway Learning Community's funding agreement with the Secretary of State for Education dated 1 September 2015 and the Academy Trust Handbook, extant from 1 September 2024, 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 2024 to 2025. 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 year 1 September 2024 to 31 August 2025 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO GATEWAY  
LEARNING COMMUNITY AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED)**

**Approach**

We conducted our engagement in accordance with the Framework and Guide for External Auditors and Reporting Accountant of Academy Trusts issued by DfE. We performed a limited assurance engagement as defined 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:

- An assessment of the risk of material irregularity, impropriety and non-compliance
- Consideration and corroboration of the evidence supporting the Accounting Officer's statement on regularity, propriety and compliance and how the Trust complies with the framework of authorities.
- Evaluation of the general control environment of the Trust, extending the procedures required for financial statements to include regularity, propriety and compliance.
- Discussions with and representations from the Accounting Officer and other key management personnel.
- An extension of substantive testing from our audit of the financial statements to cover matters pertaining to regularity, in order to support the regularity conclusion, including governance, internal controls, procurement and the application of income.

**Conclusion**

In the course of our work, nothing has come to our attention which suggest in all material respects the expenditure disbursed and income received during the year 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.

Reporting Accountant  
**Price Bailey LLP**

Date: 4 December 2025



**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Restricted fixed asset funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
<b>Income from:</b>						
Donations and capital grants	3	25	100	412	536	565
Other trading activities	5	418	-	-	418	402
Investments	6	50	-	-	50	60
Charitable activities	4	337	23,789	-	24,125	22,725
<b>Total income</b>		<b>830</b>	<b>23,889</b>	<b>412</b>	<b>25,131</b>	<b>23,752</b>
<b>Expenditure on:</b>						
Charitable activities	7	776	23,107	2,044	25,927	24,600
<b>Net (expenditure)/ income</b>		<b>54</b>	<b>782</b>	<b>(1,632)</b>	<b>(796)</b>	<b>(848)</b>
Transfers between funds	19	-	(410)	410	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>54</b>	<b>372</b>	<b>(1,222)</b>	<b>(796)</b>	<b>(848)</b>
<b>Other recognised gains/(losses):</b>						
Actuarial losses on defined benefit pension schemes	26	-	(358)	-	(358)	(373)
<b>Net movement in funds</b>		<b>54</b>	<b>14</b>	<b>(1,222)</b>	<b>(1,154)</b>	<b>(1,221)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,630	-	45,160	46,790	48,011
Net movement in funds		54	14	(1,222)	(1,154)	(1,221)
<b>Total funds carried forward</b>		<b>1,684</b>	<b>14</b>	<b>43,938</b>	<b>45,636</b>	<b>46,790</b>

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

The notes on pages 34 to 60 form part of these financial statements.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05853746**

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

	Note	2025 £000	2024 £000
<b>Fixed assets</b>			
Tangible assets	14	43,810	44,859
<b>Current assets</b>			
Stocks	15	23	23
Debtors	16	915	607
Cash at bank and in hand	24	2,049	2,518
		<u>2,987</u>	<u>3,148</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	17	(1,039)	(1,063)
		<u>1,948</u>	<u>2,085</u>
<b>Net current assets</b>			
		<u>45,758</u>	<u>46,944</u>
<b>Total assets less current liabilities</b>			
Creditors: amounts falling due after more than one year	18	(124)	(154)
		<u>45,634</u>	<u>46,790</u>
<b>Total net assets</b>		<u><u>45,634</u></u>	<u><u>46,790</u></u>
<b>Funds of the Academy Trust</b>			
<b>Restricted funds:</b>			
Fixed asset funds	19	43,938	45,160
Restricted income funds	19	13	-
		<u>43,951</u>	<u>45,160</u>
<b>Total restricted funds</b>	19		
<b>Unrestricted income funds</b>	19	1,683	1,630
		<u>45,634</u>	<u>46,790</u>
<b>Total funds</b>		<u><u>45,634</u></u>	<u><u>46,790</u></u>

The financial statements on pages 31 to 60 were approved by the Trustees, and authorised for issue on 02 December 2025 and are signed on their behalf, by:

**L Pritchard**  
Chair of Trustees

The notes on pages 34 to 60 form part of these financial statements.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

	Note	2025 £000	2024 £000
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	21	(425)	102
<b>Cash flows from investing activities</b>	23	(9)	(406)
<b>Cash flows from financing activities</b>	22	(35)	(35)
<b>Change in cash and cash equivalents in the year</b>		(469)	(339)
Cash and cash equivalents at the beginning of the year		2,518	2,857
<b>Cash and cash equivalents at the end of the year</b>	24, 25	<u>2,049</u>	<u>2,518</u>

The notes on pages 34 to 60 form part of these financial statements.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

**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), judgments and key sources of estimation uncertainty, is set out below.

**1.1 Basis of preparation of financial statements**

The financial statements of the Trust, which is a public benefit entity under FRS 102, have been prepared under the historic 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)), the Academies Accounts Direction 2024 to 2025 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

Gateway Learning Community meets the definition of a public benefit entity under FRS 102.

The Trust's presentational and functional currency is Pound Sterling.

**1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust 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 Trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the 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 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 year for which it is receivable and any abatement in respect of the year 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.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

**1. Accounting policies (continued)**

**1.3 Income (continued)**

- **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 year it is receivable and to the extent the Trust has provided the goods or services.

**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 allocated on the portion of the asset's use.

- **Charitable activities**

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

All resources expended are inclusive of irrecoverable VAT.

**1.5 Interest receivable**

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

**1.6 Taxation**

The 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 Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 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.

**1.7 Tangible fixed assets**

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

**1. Accounting policies (continued)**

**1.7 Tangible fixed assets (continued)**

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 requiring 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 and assets under construction, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Depreciation is provided on the following bases:

Long-term leasehold property	-	50 - 125 years
Furniture and fixtures	-	10 years
Computer equipment	-	3 years
Motor vehicles	-	3 years

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.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 Debtors**

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

**1.10 Cash at bank and in hand**

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

**1.11 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 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.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

**1. Accounting policies (continued)**

**1.12 Financial instruments**

The Trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Trust and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. 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 as detailed in notes 17 and 18. 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.

**1.13 Operating leases**

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

**1.14 Pensions**

Retirement benefits to employees of the Trust are provided by the Teachers' Pension Scheme ("TPS") and the Local Government Pension Scheme ("LGPS"). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated to spread the cost of pensions over employees' working lives with the 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. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

The LGPS is a funded multi-employer scheme, and the assets are held separately from those of the 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 operating surplus 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.

If pension scheme assets are more than liabilities, a surplus is recognised only to the extent that the Trust is able to recover the surplus either through reduced contributions in the future or through refunds from the scheme. Any change in the restriction of the surplus is an actuarial gain or loss and is recognised in other recognised gains and losses.

**GATEWAY LEARNING COMMUNITY**  
**(A Company Limited by Guarantee)**

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

**1. Accounting policies (continued)**

**1.15 Fund accounting**

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the 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 funders where the asset acquired or created is held for a specific purpose.

Restricted general funds comprise all other restricted funds received with restrictions imposed by the funder/donor and include grants from the Department for Education Group.

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

**2. Critical accounting estimates and areas of judgment**

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

Critical accounting estimates and assumptions:

The 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.

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 26, 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 2022 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.

At the Balance Sheet date, the pension scheme assets were more than the liabilities, resulting in a surplus.

It was necessary to determine the extent to which this surplus was capable of being recovered either through reduced contributions in the future or through refunds from the scheme. A refund is only available on ceasing to participate in the scheme, which is not practicably possible whilst the Trust continues in operation due to the requirement to provide access to the scheme to relevant employees and would not be possible if the Trust were to cease operations as these operations would be transferred to another academy trust that would take over any asset. With regard to reductions in contributions, the Trust is pooled with other trusts in the setting of its contribution rates under the scheme. In addition the Trust considers there to be a minimum funding requirement in respect of its contributions. Consequently the Trust does not consider that it is able to recover the surplus through reduced contributions in the future and has therefore restricted the surplus recognised for these funds to £nil.



**GATEWAY LEARNING COMMUNITY**  
(A Company Limited by Guarantee)

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

**3. Income from donations and capital grants**

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Restricted fixed asset funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Donations	25	100	-	125	91
Capital grants	-	-	412	412	475
<b>Total 2025</b>	<u>25</u>	<u>100</u>	<u>412</u>	<u>537</u>	<u>566</u>
Total 2024	<u>32</u>	<u>85</u>	<u>449</u>	<u>566</u>	

In 2024, income from donations was £91,000 of which £32,000 was unrestricted and £59,000 was restricted.

In 2024, income from capital grants was £474,000 of which £25,000 was restricted and £449,000 was restricted fixed assets.

**GATEWAY LEARNING COMMUNITY**  
(A Company Limited by Guarantee)

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

**4. Funding for the Trust's charitable activities**

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
<b>Provision of Education</b>				
<b>DfE grants</b>				
General Annual Grant (GAG)	-	18,350	18,350	17,402
Other DfE grants				
Pupil Premium	-	1,797	1,797	1,776
Rates Relief	-	98	98	157
Teachers Pay Grant	-	316	316	315
Teachers Pension grant	-	388	388	162
Recovery Premium	-	-	-	252
National Tutoring Programme	-	-	-	86
Mainstream Schools Additional Grant	-	-	-	612
UFSM	-	86	86	179
PE & Sports grant	-	80	80	80
Other DfE Revenue grants	-	279	279	13
Core Schools Budget Grant	-	675	675	-
	-	22,069	22,069	21,034
<b>Other Government grants</b>				
Local Authority grants	-	1,720	1,720	1,289
	-	1,720	1,720	1,289
<b>Other income from educational operations</b>				
Catering Income	337	-	337	402
<b>Total 2025</b>	<b>337</b>	<b>23,789</b>	<b>24,126</b>	<b>22,725</b>
<b>Total 2024</b>	<b>402</b>	<b>22,323</b>	<b>22,725</b>	

In 2024, catering income of £402,000 was unrestricted, all other income was restricted.

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**5. Income from other trading activities**

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Hire of facilities	134	134	106
Sundry income	284	284	296
<b>Total 2025</b>	<b>418</b>	<b>418</b>	<b>402</b>
<b>Total 2024</b>	<b>402</b>	<b>402</b>	

In 2024, hire of facilities was £106,000 all of which was unrestricted.

In 2024, sundry income was £296,000 all of which was unrestricted.

**6. Investment income**

	Unrestricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Investment income	50	50	60
<b>Total 2024</b>	<b>60</b>	<b>60</b>	

In 2024, all investment income was in relation to unrestricted funds.

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**7. Expenditure**

	Staff Costs 2025 £000	Premises 2025 £000	Other 2025 £000	Total 2025 £000	Total 2024 £000
Direct costs	17,296	-	1,333	18,629	17,434
Support costs	2,557	3,414	1,355	7,326	7,166
<b>Total 2025</b>	<b>19,853</b>	<b>3,414</b>	<b>2,688</b>	<b>25,955</b>	<b>24,600</b>
<b>Total 2024</b>	<b>18,260</b>	<b>3,533</b>	<b>2,807</b>	<b>24,600</b>	

In 2024, direct costs consisted of £16,105,000 staff costs and £1,329,000 of other costs.

In 2024, support costs consisted of £2,155,000 staff costs, £3,533,000 premises costs and £1,478,000 of other costs.

**8. Charitable activities**

	2025 £000	2024 £000
Direct costs	17,333	17,434
Support costs	8,621	7,166
	<b>25,954</b>	<b>24,600</b>

**Analysis of support costs:**

	2025 £000	2024 £000
Support staff costs	2,557	2,155
Depreciation	1,523	1,633
Premises costs (excluding depreciation)	1,891	1,900
Other costs	1,189	1,354
Governance costs	161	122
Legal	4	2
	<b>7,325</b>	<b>7,166</b>

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

Net income/(expenditure) for the year includes:

	2025 £000	2024 £000
Operating lease rentals	53	57
Depreciation of tangible fixed assets	1,523	1,633
Fees paid to auditors for:		
- audit	22	20
- other services	16	15
	<u>          </u>	<u>          </u>

**10. Staff**

**a. Staff costs and employee benefits**

Staff costs during the year were as follows:

	2025 £000	2024 £000
Wages and salaries	14,635	13,866
Social security costs	1,697	1,452
Pension costs	3,477	2,931
	<u>19,809</u>	<u>18,249</u>
Agency staff costs	9	-
Staff restructuring costs	35	11
	<u>19,853</u>	<u>18,260</u>

Staff restructuring costs comprise:

	2025 £000	2024 £000
Severance payments	35	-
	<u>35</u>	<u>-</u>

**b. Severance payments**

The Trust paid 3 severance payments in the year (2024 - 2), disclosed in the following bands:

	2025 No.	2024 No.
£0 - £25,000	3	2
	<u>          </u>	<u>          </u>

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**10. Staff (continued)**

**c. Special staff severance payments**

Included within staff restructuring costs are special severance payments totalling £11,143 (2024 - £11,307). Individually, the payments were: £2,446, £3,754 and £4,943.

**d. Staff numbers**

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

	2025 No.	2024 No.
Teachers	186	178
Administration and support	230	243
Management	17	17
	<u>433</u>	<u>438</u>

**e. Higher paid staff**

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	33	29
In the band £70,001 - £80,000	13	5
In the band £80,001 - £90,000	3	6
In the band £90,001 - £100,000	4	-
In the band £100,001 - £110,000	1	1
In the band £110,001 - £120,000	-	1
In the band £120,001 - £130,000	1	-
In the band £130,001 - £140,000	-	2
In the band £140,001 - £150,000	2	-

**f. Key management personnel**

The key management personnel of the 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 Trust was £2,089,000 (2024 - £1,868,000 ).

Employer national insurance contributions included within key management personnel remuneration were £193,000 (2024 - £167,000).

Employer pension contributions included within key management personnel remuneration were £423,000 (2024 - £348,000).

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**11. Central services**

The Trust has provided the following central services to its academies during the year:

- Finance support and consolidated services
- Site oversight and cover support
- Educational welfare support
- Attendance services
- Speech therapy services
- Educational psychologist services
- Curriculum support
- Extended provision support
- Marketing and design support

The Trust charges for these services on the following basis:

Through the provision of a central fund created from a 5% top slice of each academy's budget.

The actual amounts charged during the year were as follows:

	2025 £000	2024 £000
The Gateway Academy	461	431
The Gateway Primary Free School	131	129
Herringham Primary Academy	133	125
Lansdowne Primary Academy	218	211
Tilbury Pioneer Academy	139	137
<b>Total</b>	1,082	1,033

**12. Trustees' remuneration and expenses**

One or more Trustee has been paid remuneration or has received other benefits from an employment with the Trust. The CEO only receives remuneration in respect of services they provide undertaking the role of CEO under their contract of employment. The value of Trustees' remuneration and other benefits was as follows:

		2025 £000	2024 £000
V Reid Ex-Officio	Remuneration	145 - 150	145 - 150
	Pension contributions paid	40 - 45	35 - 40

During the year ended 31 August 2025, no expenses were reimbursed or paid directly to any Trustee (2024 - £NIL).

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**13. Trustees' and Officers' insurance**

In accordance with normal commercial practice, the Trust has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £5,000,000 on any one claim and the cost for the year ended 31 August 2025 was £6,052 (2024 - £4,450). The cost of this insurance is included in the total insurance cost.

**14. Tangible fixed assets**

	Long-term leasehold property £000	Furniture and equipment £000	Computer equipment £000	Motor vehicles £000	Total £000
<b>Cost or valuation</b>					
At 1 September 2024	55,319	2,809	4,230	162	62,520
Additions	-	142	329	-	471
At 31 August 2025	55,319	2,951	4,559	162	62,991
<b>Depreciation</b>					
At 1 September 2024	12,028	1,635	3,907	92	17,662
Charge for the year	1,007	173	312	29	1,521
At 31 August 2025	13,035	1,808	4,219	121	19,183
<b>Net book value</b>					
At 31 August 2025	42,284	1,143	340	41	43,808
At 31 August 2024	43,292	1,174	323	69	44,858

**15. Stocks**

	2025 £000	2024 £000
Finished goods and goods for resale	23	23



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**16. Debtors**

	2025 £000	2024 £000
<b>Due within one year</b>		
Trade debtors	29	6
Prepayments and accrued income	816	561
VAT recoverable	71	40
	<u>915</u>	<u>607</u>

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

	2025 £000	2024 £000
Other loans	30	35
Trade creditors	(3)	71
Other taxation and social security	396	329
Other creditors	189	167
Accruals and deferred income	427	461
	<u>1,039</u>	<u>1,063</u>

Included within other loans is a Conditional Improvement Fund loan due within one year of £26,000 (2024 - £33,000) from the ESFA for which interest is charged at 1.85%.

Also included within other loans is an amount totalling £4,000 (2024 - £2,000) representing the balance due within one year on interest free Salix loans granted by the ESFA.

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	2025 £000	2024 £000
<b>Deferred income</b>		
Deferred income brought forward	243	145
Resources deferred during the year	336	243
Amounts released from previous periods	(98)	(145)
<b>Deferred income carried forward</b>	<u>481</u>	<u>243</u>

Resources deferred at the period end relate to contributions to future educational activities and DfE funding received in advance for the 2025/26 academic year.

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

	2025 £000	2024 £000
Other loans	<u>124</u>	<u>154</u>

Included within other loans is a Conditional Improvement Fund loan due in more than one year of £121,000 (2024 - £149,000) from the ESFA for which interest is charged at 1.85%.

Also included within other loans is an amount totalling £3,000 (2024 - £5,000) representing the balance due in more than one year on interest free Salix loans granted by the ESFA.

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2025 £000	2024 £000
Payable or repayable by instalments	<u>-</u>	<u>16</u>

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

	Balance at 1 September 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2025 £000
<b>Unrestricted funds</b>						
Unrestricted funds	1,630	829	(776)	-	-	1,683
<b>Restricted general funds</b>						
GAG	-	18,349	(17,939)	(410)	-	-
Other DfE/ESFA grants	-	3,720	(3,720)	-	-	-
Other Government grants	-	1,719	(1,719)	-	-	-
Restricted donations	-	100	(87)	-	-	13
Pension reserve	-	-	358	-	(358)	-
	-	23,888	(23,107)	(410)	(358)	13
<b>Restricted fixed asset funds</b>						
Restricted fixed asset fund	44,859	-	(1,522)	471	-	43,808
Devolved Formula Capital	-	61	-	(61)	-	-
School Condition Allocation (SCA)	301	351	(522)	-	-	130
	45,160	412	(2,044)	410	-	43,938
<b>Total Restricted funds</b>	45,160	24,300	(25,151)	-	(358)	43,951
<b>Total funds</b>	46,790	25,129	(25,927)	-	(358)	45,634

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**19. Statement of funds (continued)**

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

**Unrestricted funds**

This represents income received that does not have restrictions.

**General Annual Grant (GAG)**

This represents funding from the DfE to be used for the normal running costs of the Trust, including education and support costs.

Under the funding agreement with the Secretary of State, the Trust was not subject to a limit on the amount of GAG it could carry forward at 31 August 2025.

**Other DfE/ESFA grants**

This represents various grants from the DfE and ESFA for the provision of specific services to pupils of the Schools.

**Other Government grants**

This represents various grants from local and national Government bodies for the provision of specific services to pupils of the Schools.

**Restricted donations**

This represents contributions made by parents to the running of educational visits for the pupils of the Trust, and the associated costs.

**Restricted fixed asset fund**

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the DfE where the asset acquired or created is held for a specific purpose. The transfer between funds represents additions purchased through capital funding and GAG.

**Devolved Formula Capital (DFC) / School Condition Allocation (SCA)**

These represents annual capital funding received from the ESFA during the year.

**Pension reserve**

This reserve represents the Trust's share of the deficit of the Local Government Pension Scheme (LGPS) transferred to the Trust on conversion from state controlled schools.

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**19. Statement of funds (continued)**

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

	Balance at 1 September 2023 £000	Income £000	Expenditure £000	Transfers in/out £000	Gains/ (Losses) £000	Balance at 31 August 2024 £000
<b>Unrestricted funds</b>						
Unrestricted funds	5,456	896	(1,611)	(3,111)	-	1,630
<b>Restricted general funds</b>						
GAG	(3,111)	17,402	(16,724)	2,433	-	-
Other DfE/ESFA grants	-	3,632	(3,632)	-	-	-
Other Government grants	-	1,289	(1,289)	-	-	-
Restricted donations	-	84	(84)	-	-	-
Pension reserve	-	-	373	-	(373)	-
	(3,111)	22,407	(21,356)	2,433	(373)	-
<b>Restricted fixed asset funds</b>						
Restricted fixed asset fund	45,552	-	(1,633)	940	-	44,859
Devolved Formula Capital	-	60	-	(60)	-	-
School Condition Allocation (SCA)	114	389	-	(202)	-	301
	45,666	449	(1,633)	678	-	45,160
<b>Total Restricted funds</b>	42,555	22,856	(22,989)	3,111	(373)	45,160
<b>Total funds</b>	48,011	23,752	(24,600)	-	(373)	46,790

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**19. Statement of funds (continued)**

**Total funds analysis by academy**

Fund balances at 31 August 2025 were allocated as follows:

	2025 £000	2024 £000
Gateway Learning Community	1,696	1,630
Restricted fixed asset fund	43,938	45,160
<b>Total</b>	<b>45,634</b>	<b>46,790</b>

All revenue funds at the year end for each academy were transferred into the central Trust.

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**19. Statement of funds (continued)**

**Total cost analysis by academy**

Expenditure incurred by each academy during the year was as follows:

	Teaching and educational support staff costs £000	Other support staff costs £000	Educational supplies £000	Other costs excluding depreciation £000	Total 2025 £000	Total 2024 £000
Gateway Learning Community	608	162	3	524	1,297	997
The Gateway Academy	6,411	1,567	401	1,471	9,850	9,256
The Gateway Primary Free School	2,204	125	134	223	2,686	2,676
Herringham Primary Academy	2,079	203	98	406	2,786	2,550
Lansdowne Primary Academy	3,816	296	202	534	4,848	4,566
Tilbury Pioneer Primary School	2,178	205	89	475	2,947	2,922
<b>Academy Trust</b>	<b>17,296</b>	<b>2,558</b>	<b>927</b>	<b>3,633</b>	<b>24,414</b>	<b>22,967</b>

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

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

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Restricted fixed asset funds 2025 £000	Total funds 2025 £000
Tangible fixed assets	-	-	43,809	43,809
Current assets	1,840	865	283	2,988
Creditors due within one year	(157)	(852)	(30)	(1,039)
Creditors due in more than one year	-	-	(124)	(124)
<b>Total</b>	<b>1,683</b>	<b>13</b>	<b>43,938</b>	<b>45,634</b>

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**20. Analysis of net assets between funds (continued)**

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

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Restricted fixed asset funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	-	-	44,858	44,858
Current assets	1,630	938	581	3,149
Creditors due within one year	-	(938)	(125)	(1,063)
Creditors due in more than one year	-	-	(154)	(154)
<b>Total</b>	<b>1,630</b>	<b>-</b>	<b>45,160</b>	<b>46,790</b>

**21. Reconciliation of net expenditure to net cash flow from operating activities**

	2025 £000	2024 £000
Net expenditure for the year (as per Statement of Financial Activities)	(796)	(848)
<b>Adjustments for:</b>		
Depreciation	1,518	1,633
Capital grants from DfE and other capital income	(412)	(474)
Interest receivable	(50)	(60)
Pension adjustments	(358)	(373)
(Increase)/decrease in debtors	(308)	6
(Decrease)/increase in creditors	(19)	218
<b>Net cash (used in)/provided by operating activities</b>	<b>(425)</b>	<b>102</b>

**22. Cash flows from financing activities**

	2025 £000	2024 £000
Repayments of borrowing	(35)	(35)
<b>Net cash used in financing activities</b>	<b>(35)</b>	<b>(35)</b>



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**23. Cash flows from investing activities**

	2025 £000	2024 £000
Bank interest	50	60
Purchase of tangible fixed assets	(470)	(940)
Capital grants from DfE Group	411	474
<b>Net cash used in investing activities</b>	<b>(9)</b>	<b>(406)</b>

**24. Analysis of cash and cash equivalents**

	2025 £000	2024 £000
Cash in hand and at bank	2,049	2,518
<b>Total cash and cash equivalents</b>	<b>2,049</b>	<b>2,518</b>

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

	At 1 September 2024 £000	Cash flows £000	At 31 August 2025 £000
Cash at bank and in hand	2,518	(469)	2,049
Debt due within 1 year	(35)	5	(30)
Debt due after 1 year	(154)	30	(124)
	<b>2,329</b>	<b>(434)</b>	<b>1,895</b>

**26. Pension commitments**

The 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 Essex 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 of the LGPS 31 March 2022. The Trust has received an actuarial report relating to the valuation of the LGPS as at 31 August 2025.

Contributions amounting to £188,000 were payable to the schemes at 31 August 2025 (2024 - £167,000) and are included within creditors.

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**26. Pension commitments (continued)**

**Teachers' Pension Scheme**

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies. 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.

The result of this valuation has been implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2028.

The employer's pension costs paid to TPS in the year amounted to £2,210,000 (2024 - £1,863,000).

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

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The 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.

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**26. Pension commitments (continued)**

**Local Government Pension Scheme**

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2025 was £1,388,000 (2024 - £1,282,000), of which employer's contributions totalled £1,116,000 (2024 - £1,029,000) and employees' contributions totalled £272,000 (2024 - £253,000). The agreed contribution rates for future years are 12.2 per cent for employers and between 5.5 - 6.5 per cent for employees.

As described in note the LGPS obligation relates to the employees of the Trust, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the Scheme in the year. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the Trust at the balance sheet date.

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](https://www.gov.uk).

**Principal actuarial assumptions**

Essex Pension Fund

	2025 %	2024 %
Rate of increase in salaries	3.55	3.80
Rate of increase for pensions in payment/inflation	2.55	2.80
Discount rate for scheme liabilities	6.05	5.10
Inflation assumption (CPI)	2.55	2.80

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	21.8	20.7
Females	24.1	23.3
Retiring in 20 years		
Males	23.4	22.0
Females	25.8	24.7

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**26. Pension commitments (continued)**

**Share of scheme assets**

The Trust's share of the assets in the scheme was:

	At 31 August 2025 £000	At 31 August 2024 £000
Equities	12,784	11,093
Gilts	312	341
Property	1,784	1,387
Cash and other liquid assets	357	337
Other	7,463	6,586
<b>Total market value of assets</b>	<u>22,700</u>	<u>19,744</u>

The actual return on scheme assets was £1,890,000 (2024 - £1,996,000).

The amounts recognised in the Statement of Financial Activities are as follows:

	2025 £000	2024 £000
Current service cost	(774)	(691)
Interest income	954	917
Interest cost	(926)	(871)
Administrative expenses	(12)	(11)
<b>Total amount recognised in the Statement of Financial Activities</b>	<u>(758)</u>	<u>(656)</u>

Changes in the present value of the defined benefit obligations were as follows:

	2025 £000	2024 £000
<b>At 1 September</b>	18,222	16,497
Current service cost	774	691
Interest cost	926	871
Employee contributions	272	253
Actuarial (gains)/losses	(3,717)	290
Benefits paid	(388)	(380)
<b>At 31 August</b>	<u>16,089</u>	<u>18,222</u>

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**26. Pension commitments (continued)**

Changes in the fair value of the Trust's share of scheme assets were as follows:

	2025 £000	2024 £000
<b>At 1 September</b>	18,222	16,497
Interest income	954	917
Actuarial losses	(4,075)	(83)
Employer contributions	1,116	1,029
Employee contributions	272	253
Benefits paid	(388)	(380)
Administrative expenses	(12)	(11)
<b>At 31 August</b>	<u>16,089</u>	<u>18,222</u>

This note has been restated to the asset cap ceiling of £16,089,000 to better reflect its form.

**27. Operating lease commitments**

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

	2025 £000	2024 £000
Not later than 1 year	53	55
Later than 1 year and not later than 5 years	40	93
	<u>93</u>	<u>148</u>

**28. 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 they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before they cease to be a member.

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**29. Related party transactions**

Owing to the nature of the Trust and the composition of the Board of Trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustees have an interest. All transactions involving such organisations are conducted in accordance with the requirements of the Academy Trust Handbook, including notifying the DfE of all transactions made on or after 1 April 2019 and obtaining their approval where required, and with the Trust's financial regulations and normal procurement procedures relating to connected and related party transactions.

During the year, income was received from Ormiston Trust, a company which is a related party through three Members and totalled £15,000 (2024 - £NIL).

In the prior year, income was received from Port of Tilbury Limited, a company which is a related party through one Trustee and totalled £5,000.

No other related party transactions took place in the period of account, other than certain Trustees' remuneration and expenses already disclosed in note 12.