

Company registration number 07657235 (England and Wales)

LIGHTHOUSE HARMONIZE EDUCATION TRUST

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

LIGHTHOUSE HARMONIZE EDUCATION TRUST

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LIGHTHOUSE HARMONIZE EDUCATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Members	Elsie Hogan-Edem Alembari Aadum Liverpool Lighthouse Limited, represented by Helen Hawley Love and Joy Ministries Ltd, (Tanidabi Omideyi resigned as representative 17 October 2023) Modupe Omideyi Isoken Terry Andrew-Okunzuwa
Trustees	Modupe Victoria Emrica Omideyi (Chair) Marie McConville (Principal) Nobert Osemeke Osoba Otaigbe Rebecca Latus Rebecca Jane Ross-Williams Stephen Allen Harper Anthony Lawson (Staff)
Senior management team <ul style="list-style-type: none">- Principal- Vice Principal- Assistant Principal- Assistant Principal- Assistant Principal- School Business Manager- School Business Manager	Marie McConville Carl Parkinson Wynn Ridge Elizabeth Cunningham Okaro Onowighose Lyn Roberts (appointed 13 November 2024) Denise McNeil (resigned 12 November 2024)
Company registration number	07657235 (England and Wales)
Registered office	7 Phillimore Road Liverpool Merseyside L6 6DL
Independent auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	The Royal Bank of Scotland plc 1 Dale Street Liverpool Merseyside L2 2PP

LIGHTHOUSE HARMONIZE EDUCATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Bates Wells Braithwaite
10 Queen Street Place
London
EC4R 1BE

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The academy trust operates an academy for pupils aged 13-16 serving a catchment area in Merseyside and Cheshire. From September 2021, the pupil capacity expanded to 150; there was a roll of 136 on the school census in May 2025 and 151 by the end of the summer term.

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.

Trustees

The trustees of Lighthouse Harmonize Education Trust are also the directors of the charitable company for the purposes of company law. Details of the trustees who served during the year, and to the date these financial statements are approved, are included in the Reference and Administrative Details on page 1.

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

In accordance with normal commercial practice the Academy has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on Academy business. The insurance is the EFA Risk Protection Arrangement (RPA) and provides £10 million cover for 2025 (2024: £10 million) on any one claim and the cost for the year ended 31 August 2025 was £3,750 (2024 £3,450).

Method of recruitment and appointment or election of trustees

In accordance with the Articles of Association, the trust must appoint up to 9 governors (minimum of 3). The Principal is an ex-officio governor. In addition staff and parent governors may be elected, and further governors may be co-opted.

Policies and procedures adopted for the induction and training of trustees

All new governors will undergo an induction. They will be given a tour of the Free School and the opportunity to meet with staff and students. Policies, procedures, minutes, accounts, budgets and other documents will be available to governors to enable them to undertake their role. Induction is informal and tailored specifically to the needs of the individual. Training will be provided in identified areas, and will depend on the needs and existing experience of the governing body.

Organisational structure

The board of governors and administrative details of the Free School are detailed on page 1. Since the Academy opened on 1 April 2013, full Governing Body meetings are held at least once a term to ensure that the Free School is run in an efficient and professional manner. The board has appointed four sub-committees: Quality of Education; Arts and Community; Finance and Resources and Audit (the members of the Finance and Resources Committee meet separately as the Audit Committee). The Pay Committee is convened once a year. Currently, the business of the Arts & Community Committee is included as an item on the agenda of the Quality of Education Committee.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Arrangements for setting pay and remuneration of key management personnel

In line with national pay scales STPCD (School Teachers' Pay and Conditions Document); and recommendations by the STRB (School Teachers' Review Body).

Trade union facility time

The Trust has no relevant trade union officials.

Related parties and other connected charities and organisations

Love and Joy Ministries Limited and Liverpool Lighthouse Limited are corporate members of Lighthouse Harmonize Education Trust.

Objectives and activities

Objects and aims

The Academy is an Outstanding Alternative Education School for students in Years 9 – 11. It has a Christian ethos that is based on values of trust, respect, compassion and forgiveness which permeate every aspect of school life.

Their aim is to provide every student with a Vision for Life through a personalised curriculum enabling them to fulfil their potential in education, life and employment.

Objectives, strategies and activities

Harmonize Academy aims to provide an outstanding alternative education for Key Stage 3 and 4 students across Merseyside and Cheshire underpinned by Christian values. Harmonize Academy promotes an inclusive community where everyone feels safe, valued and secure; where students achieve their potential both educationally and personally. This is achieved through high quality teaching and learning in a caring, dynamic environment, where a variety of educational pathways exist to enable all students to achieve the academic success and the maturity of character which will enable them to succeed in adult life.

Public benefit

The governors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Academy's aims, planning strategy and future activities. Our activities in 2024/25 demonstrated in all accepted definitions that Lighthouse Harmonize Education Trust provides charitable services that are of public benefit through the preparation to provide secondary education, to advise and support other providers of such secondary education, and to make available the facilities and resources of the Academy for the local community and other charitable purposes. We continue to hold the delivery of public benefit as both central and fundamental to our core activities.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Strategic report

Achievements and performance

The Trust successfully opened in April 2013 and became one of the first Alternative Provision Free Schools of its kind in the UK. The Academy commands widespread respect and appreciation for its impact on young people and is a popular and credible option for schools and local authorities across Merseyside.

In March 2015, the Academy was graded as 'Outstanding' by Ofsted and in January 2020, the Academy retained its 'Outstanding' status. In May 2025, the Academy retained its 'Outstanding' judgement for the third consecutive time—an exceptional achievement and one attained by very few secondary schools, particularly within the Alternative Provision (AP) Free School sector. The Academy's record of three consecutive Outstanding judgements highlights the sustained excellence and consistency of its provision.

From September 2021, the Academy officially increased the number of students from 104 to 150. The expansion was expertly overseen by the Principal. The additional classrooms and learning spaces have now been fully integrated into the curriculum and timetable, and the increased student population has been absorbed seamlessly whilst maintaining the ethos and care that underpin the values and operation of the Academy.

The Trust is part of the AP Forum and The Difference and shares best practice with other AP providers; the Principal is a member of the Liverpool Association of Secondary Headteachers. The Academy continues to have a high profile both locally and nationally, with many individuals and organisations being referred to the school by the DfE as a beacon of excellence in the AP sector. The Trust has also established strategic partnerships with Liverpool Hope University, Liverpool John Moores, Edge Hill University and the University of Liverpool, and provides placements for trainee teachers in English, Maths and Science, and for students of Child and Adolescent Mental Health.

Harmonize Academy has once again had a highly successful year under the leadership and guidance of its Principal, who has twenty-three years of experience in the sector and is now in her eighth year as Principal. She is widely respected for her vision and delivery of opportunities for young people who have fallen out of mainstream schooling. As the Academy enters its thirteenth year of operation, it continues to deliver outstanding outcomes and maintain the strong Christian ethos, vision and values that are reflected in the positive relationships between students and staff. Growth has been managed effectively both in terms of pupil numbers and the development of additional classrooms and learning spaces, while strengthening the Academy's budgetary position and financial resilience.

Students have benefited from an enhanced curriculum provision that engages and promotes academic success. The expansion has allowed additional staff to be employed and has enabled internal progression into leadership positions. CPD remains a critical component in ensuring high-quality teaching and staff retention. Many staff have developed their careers at the school, including teaching assistants who have qualified as teachers and teachers who have gained leadership qualifications and promotion. Staff value the high level of support offered by senior leaders. While the recent application to open a new school was not successful, the Trust is actively exploring other opportunities to work directly with local authorities, beginning with Sefton, Knowsley and Manchester.

Student numbers continue to meet and exceed targets, and the school remains highly valued locally and across the wider city region for the opportunities it provides. The curriculum continues to expand, offering qualifications such as art, photography, statistics, psychology and the LAMDA oracy qualification. A key focus this year has been to strengthen both individual and combined outcomes in English and Mathematics. Mathematical achievement significantly exceeded its target for the first time, and the combined outcome increased to 11.5%, up from 10% the previous year. The School Improvement Plan for 2025–26 will now prioritise English, complementing the successful work in Mathematics by offering a Level 2 Functional Skills qualification in English alongside the GCSE.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Literacy has been significantly strengthened through the creation of a designated reading area and a whole-school commitment to promoting reading and oracy. Ofsted noted that “reading has a high profile” at the Academy, with pupils having opportunities to develop their reading across the school. Inspectors highlighted that those at the early stages of learning to read receive highly effective support from trained staff, enabling them to catch up quickly. Pupils enjoy reading for pleasure and are developing increasing confidence and fluency, which in turn enhances their performance across the wider curriculum.

Many pupils have not attended their previous schools regularly. However, once pupils start here, their attendance improves significantly. Attendance currently stands at 75%, exceeding the AP sector average by 15%. Students, parents/carers and commissioners consistently view the Academy as a safe, nurturing environment where behaviour standards are prioritised to support learning. Ofsted reported that “pupils are given a fresh start at this nurturing school” and that staff “cultivate highly positive and trusting relationships with pupils.” Inspectors noted that pupils are treated with fairness and respect and that “pupils’ behaviour is exceptional.” The quality of teaching is regularly reviewed and continues to show high-quality, outstanding practice that enables students to make exceptional progress.

The 2024/2025 academic year saw the Academy achieve its best examination results to date, further reinforcing the effectiveness of the curriculum and teaching. Students continue to progress successfully into college, apprenticeships, training and employment, supported by the “Move On Move Up” programme. Move On supports year 11 leavers as they move on to further education, employment and training and Move Up is a thriving alumni initiative which brings former students back as guest speakers, tutors and mentors. The programme has been highly successful in inspiring current students to pursue their own ambitions and, in turn, become successful alumni mentors themselves—creating a powerful cycle of aspiration, achievement and ongoing support. The Academy has also welcomed a number of high-profile visits this year, including the Lord Mayor of Liverpool and representatives from its German partner school.

Staff turnover remains very low, indicating a healthy, supportive and stable organisation. CPD is available to all staff and is integral to maintaining the high standards for which the Academy is known. Staff feel very well supported in relation to their well-being and workload, and they report high morale and strong teamwork across the Academy.

Governors and Senior Team Leaders agree that the Academy’s ethos and values of trust, respect, compassion and forgiveness are evident throughout the school. Definitions have now been established for each value and these are communicated by every means possible - through induction of new staff, induction of new leaders and governors, signage (outside and around the school), documentation, website, and presentations. There is clarity about what our values mean and what the expectations are. Our values are demonstrated by staff through symbolic conduct in their everyday interactions with colleagues and students. This develops the moral character of our students and staff going forward.

Finally, the Principal, working in partnership with governors and staff, continues to provide life-changing opportunities for the young people placed at Harmonize Academy. She has created a culture of shared beliefs and values expressed through policies and practices that underpin daily operations. The Academy offers an environment that nurtures young people emotionally, spiritually and academically, enabling them to move forward positively and achieve their full potential. Trustees are passionately committed to the ethos of the school. They are highly effective at supporting and holding the school to account. This has supported the school exceptionally well in maintaining and improving standards. Trustees ensure that the decisions they make are always in the best interest of pupils. The Academy enters the next year stronger than ever and committed to continued excellence.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025



Curriculum and Qualifications available 2024-25:

The school's broad curriculum continues to offer a range of GCSE and vocational qualifications. These include the core subjects of English, Maths, Biology, PE, Speaking and Listening and PSHE, supplemented with GCSEs in Art, Dance, Drama, Photography, Psychology, PE, Physics, Statistics, English Literature and vocational qualifications in PSHE, Performance Skills, Beauty, Childcare, Design Technology, Food Technology, Health & Social Care, Mental Health Awareness and Music Technology. These options underpin the school's ethos of 'A Vision for Life' and its values of Trust, Respect, Compassion and Forgiveness permeate through the whole school.

Enrichment offers the students many choices which include art, beauty and jewellery making, dance, film and photography, food and cookery, music and singing, music technology, book club and reading club, gardening, well-being, cultural trips, P.E, bowling, football, horse riding, table tennis; as well as 1.1 English, Maths and Science and, community engagement with a local OAP home and food bank for families in need.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Qualification List 2024-2025

Harmonize Academy: Qualification List 2024-2025

GCSEs		Marking Scheme	Equivalent Qualifications		Marking Scheme
Edugas English Language	CORE	9 – 1	NCFE FS EL, L1, L2 Certs English	CORE	Pass, Fail
CIE GCSE First Language English	CORE	9 – 1			
AQA/Edugas English Literature	OPTION	9 – 1			
Edexcel Maths (Foundation / Higher)	CORE	9 – 1	Pearson Edexcel FS Maths L1, L2	CORE	Pass, Fail
Edexcel Statistics (Foundation / Higher)	OPTION	9 – 1	NCFE FS EL, L1, L2 Certs Maths	CORE	Pass, Fail
AQA Biology (Foundation / Higher)	CORE	9 – 1			
AQA Chemistry (Foundation / Higher)	OPTION	9 – 1			
AQA Physics (Foundation / Higher)	OPTION	9 – 1			
Edexcel Psychology	OPTION	9 – 1	NCFE L2 Cert Mental Health Awareness	OPTION	Pass, Fail
AQA Drama	OPTION	9 – 1	LAMDA L2 Award Communication Speaking in Public Grades 4/5 (Oracy)	OPTION	Pass, Merit, Distinction
AQA Dance	OPTION	9 – 1	NCFE L2 Cert Performance Skills	OPTION	Pass, Fail
AQA Art and Design (Art, Craft and Design)	OPTION	9 – 1	NCFE L2 Cert Music Technology	OPTION	Pass, Fail
AQA Art and Design (Photography)	OPTION	9 – 1	Arts Award Bronze / Silver (Music Technology, Drama)	OPTION	Pass, Fail
Edugas Physical Education Full/Short Course	OPTION	9 – 1	NCFE Level 1 Award in Creative Craft	OPTION	Pass, Merit, Distinction
			NCFE Level 2 Award in Creative Craft	OPTION	Pass, Merit, Distinction
			NCFE Level 2 Certificate in Creative Craft	OPTION	Pass, Merit, Distinction
			NCFE L1/L2 Cert Food and Cookery Skills	OPTION	Pass, Merit, Distinction
ENRICHMENT ACTIVITIES TEAM UP: English, Lit, Maths, Science, Vocational, Psychology, After school revision: English, maths, science Sports: Basketball / Boccia / Bowling / Fitness / Football / Free- running / Horse-riding / Pool / Rounders / Table-Tennis / Trampolining / Volley-ball Drama / Dance Band Workshops / Rap / DJ-ing Singing / Gospel Singing Art / Textiles / Film and Photography Beauty / Body-Art / Jewellery Book club and Reading club Cookery Gardening Graphics / Design Technology Careers Care Home visits Chaplaincy Well-being Student Focus Group (recycling, food bank, hampers)			NCFE L1 Cert PSD	PSHE CORE	Pass, Fail
			NCFE L1 Award PSD	PSHE CORE	Pass, Fail
			NCFE CACHE L1 Award Sexual Health Awareness	PSHE CORE	Pass, Fail
			NCFE CACHE L1 Award Mental Health Awareness	PSHE CORE	Pass, Fail
			Archbishop of York Young Leaders Award KS3 / KS4	SMSC	Achieved
			NCFE CACHE L1/2 Technical Award Child Development & Care EY	OPTION	L1P, L1M, L1D, L2P, L2M, L2D, L2D*
			NCFE CACHE L1/2 Technical Award Health & Social Care	OPTION	L1P, L1M, L1D, L2P, L2M, L2D, L2D*
			VTCT L1 Award Introduction to Hair & Beauty Sector	OPTION	Pass, Fail
			VTCT L1 Cert Introduction to Hair & Beauty Sector	OPTION	Pass, Fail
			VTCT L2 Award Hair & Beauty Skills	OPTION	Pass, Merit, Distinction
			VTCT L2 Ext Award Hair & Beauty Skills	OPTION	Pass, Merit, Distinction
			VTCT L2 Ext Cert Hair & Beauty Skills	OPTION	Pass, Merit, Distinction
			Duke of Edinburgh Award Bronze, Silver	ENRICHMENT	Pass, Fail
			RDA Riding & Horse Care Certificates Grades 1/2 Proficiency Tests	ENRICHMENT	Pass, Fail
			Trinity: ESOL Grade 5	Literacy	Pass, Merit, Distinction

Examinations

The academic year 2024-25 continued the full return to externally assessed examinations. A successful and valuable series of mock GCSE English, Mathematics and Biology exams was held in December 2024 for year 11 students; and a programme of after-school revision continued until the exam season commenced.

GCSE and Vocational Qualification Results 2025

It has been another great year for KS4 outcomes for the vast majority of students in the school. Harmonize Academy works hard to ensure that our students are given the opportunity to get back on track in education and achieve highly in a variety of GCSE and vocational qualifications. Whilst we understand that not all achievements are academic, we recognise that having good exam results is often what is required to re-engage young people in education in order for them to successfully progress on to further education, employment and training. Offering an exciting broad and balanced curriculum is important to ensure that our students are not disadvantaged in any way. Harmonize Academy consistently demonstrates that our students can, and do achieve qualifications like their peers, often achieving more than they would have in mainstream school.

Exam Highlights 2025

- Achieved 17% in English and 28% in Maths, the combined achievement was 11.5%.
- Average number of KS4 qualifications students achieved in 2025 was 10.67. This is higher than previous years 2024 (10).
- Achieved 244.5 average point score which is significantly above the national rate for schools in similar circumstances and has increased from previous year (220).

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Some of the achievements for our 54 year 11 students this year include:

- 100% of students achieving a nationally recognised qualification.
- 98% of students achieving 5+ GCSE or equivalent.
- 56% GCSE grade 4 or above in Art, 5 out of 6 students achieved grade 4 or above in photography.
- 21 students achieving GCSE passes in PE.
- 8 students achieving GCSE passes in Psychology and 7 students achieving L2 Cert Mental Health Awareness.
- 17 students achieving GCSE passes in Statistics with 6 achieving a grade 4 or above.
- 7 students achieving GCSE passes in Physics with 2 achieving a grade 4 and 1 achieving a grade 7.
- 7 students achieving GCSE passes in Drama.
- 4 students achieved GCSE passes in English Literature with 1 achieving grade 4.
- Nearly all students passing their L2 vocational qualifications in their options for Food Tech, Design Tech, Beauty, Performing Arts, Music Tech and Childcare.
- All students achieving many qualifications in PSHE inc, RSE, Mental Health Awareness and Archbishop of York Young Leaders Award.

The table below shows the continued year by year progress the school and pupils are making:

Exam Results

Best results ever

	Number of end of key stage 4 pupils	Percentage of pupils at the end of key stage 4 achieving							Average GCSE and equivalents point score per pupil at the end of key stage 4		
		No of Quals	Percentage of pupils entered for 5+ GCSEs or equivalent	5+ GCSE at 9-4 or equivalent	5+ GCSE including English and mathematics 9-1 or GCSEs	5+ GCSE at 9-1 or equivalent	Level 2 English and mathematics skills	Level 1 English and mathematics skills		A pass in any qualification	
Harmonize Academy 2024/2025	54	576	100	46.2	11.5	98	46.2	98	100	244.5	
Harmonize Academy 2023/2024	60	611	99.3	38.3	10	97	18.3	97	100	220.5	
Harmonize Academy 2022/2023	60	539	95	26.4	1.9	94.3	13.2	94.3	100	202.5	
Harmonize Academy 2021/2022	45	489	95.4	26.2	7.1	97.7	15.5	97.7	100	228	Assisted Exams
Harmonize Academy 2020/2021	45	472	100	44.67	33.33	100	44.67	100	100	227.07	No Exams
Harmonize Academy 2019/2020	47	496	89.4	35.7	26.6	100	45.81	100	100	226.15	No Exams
Harmonize Academy 2018/2019	43	434	81.4	11.4	11.4	90.88	22.37	96.88	100	183.51	
Harmonize Academy 2017/2018	43	389	74.4	9.4	3.1	87.5	13.16	94.74	100	164.16	
Harmonize Academy 2016/2017	39	362	72.5	13.8	10.3	89.86	15	77.5	100	152.45	
Harmonize Academy 2015/2016	39	305	76.3	13.8	13.8	55.17	32.76	63.79	100	124.87	
Harmonize Academy 2014/2015	26	151	84.61	0	0	84.61	11.36	81.82	100	100.88	
Harmonize Academy 2013/2014	19	97	68.42	21.05	10.53	47.37	25	70	100	95.53	
Liverpool 2014/2015	147	0	0	0	0	0	0	0	32.7	17.5	
Knowsley 2014/2015	17	0	0	0	0	0	0	35.3	88.2	5.1	
Sefton 2014/2015	26	19.2	x	x	19.2	x	15.4	73.1	75.3		
Manchester 2014/2015	118	28	5.9	2.5	25.4	4.2	43.2	72.9	88.1		

Students join Harmonize Academy at different stages across Key Stages 3 and 4, so progress is measured from individual baseline assessments using GCSE papers, reading tests and teacher assessments. Expected progress equates to 0.66 levels per year, and assessments take place every six weeks to track achievement against each student's starting point.

Across all subjects, students made strong progress from their baselines:

- **English:** 56% of students made progress, with an average gain of **0.5 levels**, equating to **0.4 levels annually**.
- **Maths:** 60% made progress, with an average gain of **1 level**, and **0.7 levels annually** — exceeding expected progress.
- **Science:** 71% made progress, with an average gain of **1 level**, and **0.6 levels annually**.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Outcomes for SEND and LAC students were also strong:

- In **English**, 36% of SEND pupils made at least 1 level of progress, and 21% achieved grade 4.
- In **Maths**, 50% made at least 1 level of progress, with 43% achieving grade 4 or higher.
- In **Science**, 57% made at least 1 level of progress, and 7% achieved grade 4.
- Among **LAC students**, 50% made 1 level of progress in English (with 50% achieving grade 4), and in Maths **100%** made progress, with **100%** achieving grade 4.
-

Given the challenging circumstances many students face prior to referral, these outcomes represent **rapid and highly positive progress** from their starting points.

Attendance

Attendance is good and improving, especially when contextualising prior student performance in this area. **Achieved 75% attendance which is 15% above national rate for schools in similar circumstances.** Ofsted noted in May 2025 that 'Many pupils have not attended their previous school regularly. However once pupils start here, their attendance improves significantly.' There is a well-planned system of rewards which provides real incentives for students to improve their behaviour and attendance and stay focused on learning. Each student belongs to one of eight houses and has their own individual mentor with whom they have a timetabled meeting once a week to review achievements, behaviour and to set targets for the following week.

Enrichment

Enrichment trips and activities continue to offer high quality learning and enrichment experiences on a daily basis. Throughout the year students benefited from many different learning opportunities and trips to enrich their educational experience, these included:

Enrichment Trips and Activities

- Beauty: End of Year Photoshoot with professional photographer offering an industry realistic working activity in make-up/fashion; Guest visitors running industry standard masterclasses & workshops in hairdressing & make-up; Walker Art Gallery – Vivienne Westwood exhibition; Liverpool City Library for Fashion Designers research.
- Careers and Progression Events and Visits: Hope University visit; Hugh Baird College; SPL Change Academy, Knowsley, Plastering Taster; City of Liverpool College transition, 'Make-Up' taster day.
- Music, Art and Photography: A range of cultural venues and green space parks and gardens.
- Performing Arts: Liverpool Empire – Chicago the Musical; Liverpool Empire – Blood Brothers.
- Sports & Fitness: Various indoors and outdoors activities at local sports centres.
- Health & Wellbeing activity days to promote positive mental health.
- School Council: made up and delivered Christmas hampers and parcels for families in need; and visited a local charity, 'An Hour for Us' to find out about their activities.
- Fundraising for Show Racism the Red Card and Zoe's Place.
- PE: Rock-climbing.
- Science: World Museum Liverpool, Aquarium Tour and Planetarium Show.
- Duke of Edinburgh Award: Hafod Hall Camping Club, Denbigh, Wales overnight camping trip.
- Liverpool Town Hall.
- End of term trips to Alton Towers, Anfield Stadium and Museum, Ninja Warrior adventure, go-karting, ice-skating, paint-balling.

Harmonize Productions:

- Christmas Service and Performance at The Liverpool Lighthouse.
- Creative and Performing Arts Showcase: Year 11 Music and Singing Performance.
- Vocational Department Showcase: Year 11 (Art & Photography, Beauty, Food Technology, Design Technology).

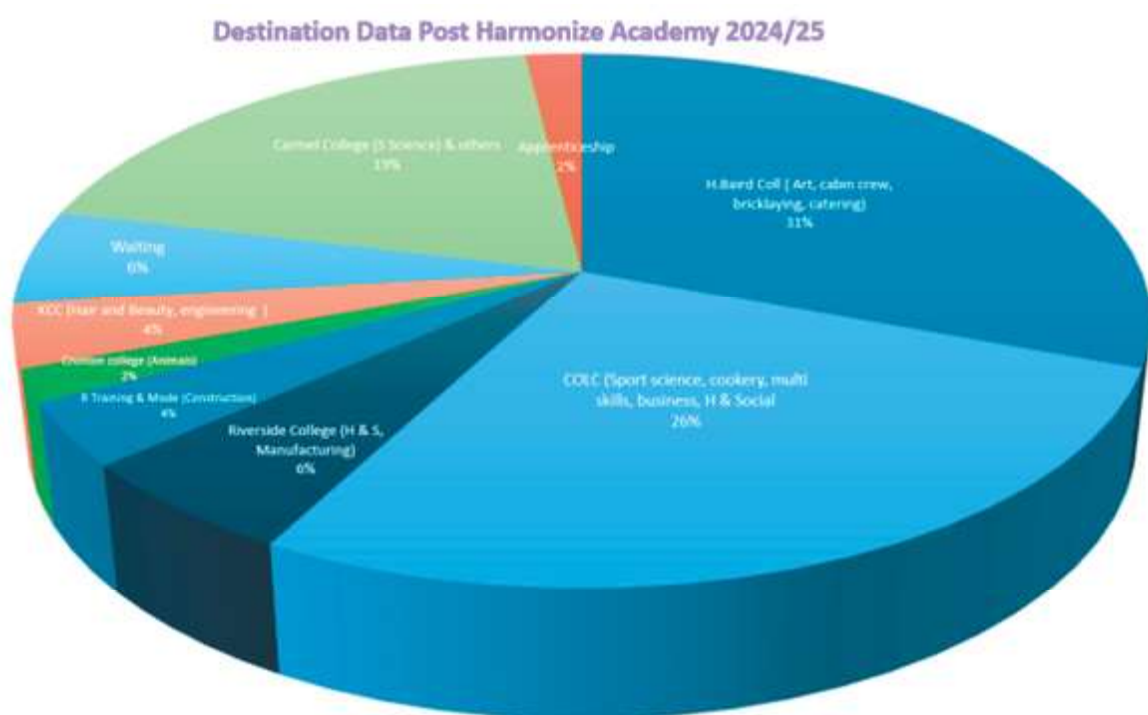
LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Year 11 Destinations

Students who left the Academy in summer 2025 went into education, employment or training, or received ongoing support from Career Connect. Many of our leavers enrolled at regional Further Education, Sixth Form Colleges and school sixth forms. Once again, learning and career choices included progression to a diverse range of vocational fields and popular sectors including Construction Industries, Catering, Drama, Engineering, Hair & Beauty, Health & Social Care, Sports Science, and Travel and Tourism- Cabin Crew. 31% opted to attend Hugh Baird College and 26% moved on to the City of Liverpool College.



Harmonize Academy Move On and Move Up

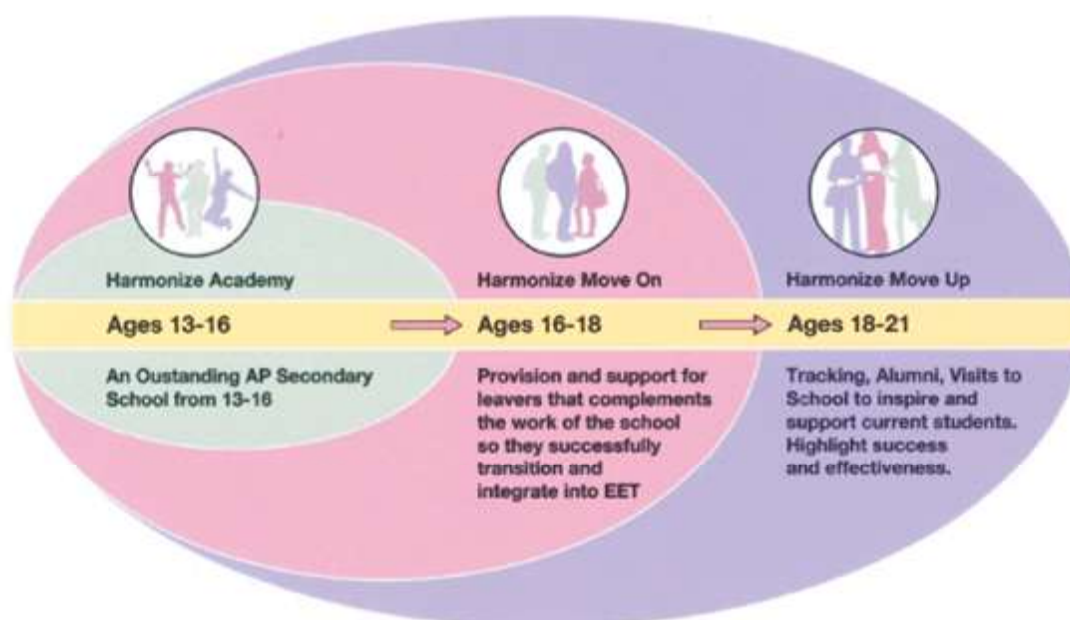
Harmonize Academy supports the transformation from exclusion-inclusion-career, inspiring students to change their lives, giving them choice and opportunity to succeed. Due to Covid and the disruption to students' education in previous years, we have continued to support our year 11 students over the summer holidays and the following autumn term to ensure they moved on to continued education, employment and training. Through offering this additional support, we have seen the need to develop a programme of support for students once they Move On from Harmonize and, an alumni tracking programme for students who Move Up to their careers to come back into school to inspire and support our students.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Harmonize Academy supports the transformation from exclusion-inclusion-career, inspiring students to change their lives, giving them choice and opportunity to succeed.



Activities

Mrs Marie McConville, the Principal gave the following account of activities throughout the year.

- From September 2024 the school's capacity was 150.

We welcomed the following new staff:

- School Business Manager: Mrs Lyn Roberts
- Teaching Assistant: Miss Millie Brown
- Teaching Assistant: Miss Daisy Kinnin

Leavers:

- Ms Ann-Marie Tunstall, Food Technology Teacher after 12 years' service
- Miss Faye Burns, Teaching Assistant Intern
- Miss Loretta Jamieson, Teaching Assistant
- Mr Ben Lapointe, Teaching Assistant
- Miss Kaydee Moignard, Teaching Assistant
- Miss Mea Rigby, Teaching Assistant Intern

Continuing Professional Development:

- NPQLT (Drama and Mathematics Teachers)
- PGCE (PE Teacher)
- Enhanced Careers Leadership Training (Assistant Principal)
- Mentor Development at Edge Hill University (Assistant Principal)
- Classroom staff completed: Curriculum & Data Insights; AI Overview; Cyber security in Schools; Online Safety: Essentials; UK GDPR for School Staff; Emergency First Aid Awareness training [Tutorcare]; Fire Marshalling [Tutorcare]; Ketamine Awareness [We Are With You]; Personal Safety; Staff & Student Focus on ROAR (mental health).

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Partnerships

Over the past year we have worked successfully with the following organisations:

- **Career Connect** - Individual Careers advice service offered in school to all year 11s to assist progression; and a careers fair for years 9, 10 and 11 held in school in January attended by local employers and training providers.
- **Careers**: Barclays Life Skills sessions; Careers Hub; The Consortia Group; The Talent Foundry
- **dot-art Schools Liverpool** – online schools art competition
- **Competing in the EBD Schools Football League and the Joe Burns' Shield** - Football Tournaments
- **Karma (Therapies.Training.Courses)** – Beauty Courses Verification
- **Liverpool Dyslexia Centre** - Individual support for students 3 days per week
- **Liverpool Lighthouse**
- **Liverpool Learning Partnership**
- **Odd Arts** – Radicalisation
- **RARE**
- **Resonate - Liverpool's Music Hub** - Enrichment Music lessons
- **Rowan Garth Nursing Home and An Hour for Others** – PSD volunteering sessions
- **Royal Court 'Eve's Story'** Royal Court theatre production about Child exploitation
- **20 Stories High** – Misogyny and Relationships
- **University/student/work placements**: Nine student/trainee long-term and short-term placements from local and regional universities; plus, an alumnus work experience placement.
- **Virtual School Liverpool and regional** - Looked after Children
- A range of multi agencies: **Catch 22, Family Help, LCC Targeted Services, Merseycare, Oakleaf, Positive Futures, Protect Team, YPAS**
- **We are with you** - ketamine awareness workshop with students.

VIP and Education Visitors and Events 2024-25

- NHS - assembly for year 11
- Samantha Flynn, IBreathe
- Tiff Harris, ASCL
- Amy Pritchard & Amy Bradley, We Are With You
- UK GERMAN CONNECTION VISIT – Mr David Otto, Vice Principal and Mrs Friederike Schwab, Head of Maths
- The Right Worshipful, The Lord Mayor of Liverpool, Cllr Barbara Murray
- Claire Hynes from LCC parenting support programme, Review Day

Regular Individual Facilitators:

- **Sandra Andrew** – Liverpool Dyslexia Centre
- **James Dodd and Matt Humphries** - Resonate
- **Carla Jane** – Choir Tutor
- **Leanne Morrey** – Career Connect
- **Pastor Fola Olaoye** - Chaplaincy
- **James Reader** – Frontrow Films and Photography Tutor
- **Matt Rutter** – Drama Facilitator
- **Corey Williams** – Renew Therapy

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The following schools placed students at Harmonize Academy during 2024-25:

The Alsop High School, Archbishop Beck Catholic College, Bank View High School, Bellerive FCJ Catholic College, The Belvedere Academy, Birkenhead High School Academy, Broughton Hall High School, Calderstones School, Cardinal Heenan Catholic High School, Childwall Sports & Science Academy, Deyes High School, Dixons Broadgreen Academy, Dixons Fazakerley Academy, Gateacre School, The Grange Academy, Halewood Academy, Helsby High School, Holly Lodge Girls' College, Holy Family Catholic High School, King's Leadership Academy Hawthornes, Kings Leadership Liverpool, Kirkby High School, Liverpool College, LIPA, Lord Derby Academy, Maghull High School, North Liverpool Academy, Notre Dame Catholic College, Ormiston Chadwick Academy, The Prescott School, Sacred Heart Catholic Academy, St Edmund Arrowsmith Catholic Academy, St Edward's College, The Academy of Saint Francis of Assisi, St Francis Xavier's College, St John Bosco Arts College, St Julie's Catholic High School, St Margaret's CE Academy, St Michael's CE Academy, The Academy of St Nicholas, The Studio School Liverpool, Wade Deacon High School, West Derby School, Whitby High School.

The following Local Authorities placed students at Harmonize Academy during 2024-25:

Liverpool City Council Alternative Provision Team, Liverpool SEN, Liverpool Virtual School, Knowsley Council.

Parent/Carer Support

We were able to host our usual parent/carers review day in July for students in years 9 and 10. This is always a highlight of the year and was a great success with a high turnout of students, parents and carers. A review afternoon for year 11 students and their parents/carers was held earlier in the year. These events were very worthwhile and a model that we will continue to follow as we achieve the following outcomes.

1. Establishes good relationships between school and parents/carers
2. Evaluates progress made by students
3. Allows feedback to parents/carers and staff
4. Allows parents/carers to express their views which is then fed into the quality of education strategy

We received many positive comments including the following:

A selection of comments from parents, carers and students during 2024-25:

Feedback from Parents/Carers

- My daughter has loved being at Harmonize – I wished she had joined earlier. You're a great school with great staff and I'm very thankful for how you all made her feel accepted straight away. She's looking forward to prom - something we thought at one point she wouldn't attend. Thanks again for all your hard work and support.
- What a lovely review; so grateful to the school for helping us get our son back and see him go back to the boy he was!
- Thank you so much for seeing my son as the amazing boy he is. Harmonize Academy has helped him grow so much.
- My son has enjoyed his time at this school and made great progress. He settled in well and made good friends.
- Our son has loved Harmonize Academy ever since the day he started. He has excelled academically and personally. We are so proud of him – his progress would not have been possible without the support of Harmonize Academy. Thank you for all the opportunities that he has been given.
- My daughter is doing well in lessons and her attitude in classes is getting better. Well done, keep it up.
- We cannot thank this school enough for all the support our daughter has received. She has loved every minute of being here. Your provision provided us with a life-line when everyone turned us away. Her confidence has been restored and she is now ready for her next chapter.
- This school is absolutely amazing. My son has grown so much since starting Harmonize Academy. All the staff are so supportive and caring. Absolutely brilliant.
- I am beyond pleased with the progress my son has made at Harmonize Academy. I only wish he had joined a lot sooner. Thank you to everyone at Harmonize Academy.
- My daughter is enjoying her time at Harmonize Academy. She has some nice friends and teachers and really enjoys Food Technology and English.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

- The best decision I made for my daughter to come to this school. I'm so proud of her – thank you.
- The comments from my son's teachers have made me so proud and I cannot thank the school enough for everything. I cannot wait to see his achievements at the end of year 11.
- My daughter has progressed well, exceeded in her studies and has learnt a lot about herself.
- My son was able to be himself at Harmonize Academy; he has matured so much and I am so proud of the young man he has become.
- What an amazing bunch of staff you all are - you have all been a massive part of both my daughters' progress. I am forever grateful for the time and effort you all put in to help them get through their education. I am sure your school will continue to grow and flourish with the amazing teachers there.
- The staff and students at Harmonize Academy have been fabulous with my son and have greatly helped with his education, confidence and social skills.
- I can see a big progress change in my son. He enjoys school and speaks highly of his teachers. He now comes home looking forward to going to school the next day.
- I am very pleased with my son's progress and wish he had spent more time at Harmonize Academy. Thank you for bringing out the best in him.
- I am made up with my son's comments and progress – I am really happy now he is going into school.
- My daughter has thrived being in this school and she has achieved so much. The staff are amazing too.
- I am very happy with my child's progress. I have heard good things and it was my pleasure to meet your lovely staff. You deserve to be an outstanding school for many years.
- The difference that one year at Harmonize Academy has made is amazing. We are so proud of our son and all he has achieved this year. We look forward to seeing him thrive and flourish.
- I am so impressed with everyone's comments about my daughter and how far she has come with her work and attitude towards school.
- Our son has made amazing progress and we are extremely pleased with his grades. He needs to focus more in lessons to reach his full potential - we will be prompting him every day to do this – very happy.
- This is a great improvement from our daughter's last school – she needs to give 100% in each lesson and see what she can achieve. We feel proud and need her to try her best next year.
- My daughter has received lots of support from staff over the past year and this should support her in the next steps at college.
- My daughter has enjoyed her time at Harmonize Academy. The staff have supported her in every way possible. I could not have asked for better. You are all amazing – thank you so much.
- I am very pleased with my son's work and progress – excellent school with amazing teachers. I am very pleased with the support and look forward to the next few years.
- Our son has done so well since attending Harmonize Academy. The support that has been given to both him and our family has been incredible. We cannot thank you enough for giving him the opportunity to succeed in his education and a chance for a successful future.

Feedback and highlights from students

- I enjoy the school and have had a good time here. [Year 9]
- Absolutely amazing – so proud of myself. [Year 9]
- I really like the school. It is very fair and a collective of helpful, polite and happy staff members. My most favourite school I have ever been in. [Year 9]
- I am happy in school and my behaviour has improved since joining Harmonize Academy. [Year 10]
- I like school because we get taught in unique ways and I have a special bond with my teachers and peers. [Year 10]
- Everyone is really nice and the school is lovely. [Year 10]
- Harmonize Academy is overall better than any other school and I am so happy to be here getting qualifications. [Year 10]
- This school is a very good school and teaches me everything I need to know. Everyone is nice and we all get on. [Year 10]
- I was worried about moving schools but now feel it was the best thing I could have done. [Year 10]
- My time at Harmonize Academy has been enjoyable. I have been taught by great teachers and I have made friends. My favourite subject was Food Technology and I hope to get a L2 Distinction. [Year 11]
- I have a very large amount of gratitude for Harmonize Academy as it has allowed me to find new friends, my future career in acting and have an amazing, carefree experience. I am going to really miss this school. [Year 11]

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

- I have really enjoyed my time at Harmonize Academy. There is not a single staff member who isn't a positive influence. They are kind, caring, supportive and much more. Harmonize Academy has always been a safe space and a very welcoming inclusive school. [Year 11]
- I enjoyed my time at Harmonize Academy – meeting new people and doing new things. [Year 11]
- When I joined Harmonize Academy it felt really different to mainstream school and for me, it was a lot better. I have achieved lots here – everyone and everything about this place is great. [Year 11]
- The school and staff have helped boost my confidence and have been the best teachers I could ask for. [Year 11]
- During my time at Harmonize Academy, I really enjoyed it. I made new friends – I learned so much more – I focussed in lessons. [Year 11]
- I have loved coming to Harmonize Academy. My teachers have helped me every day to grow into the person I am today. Thank you. [Year 11]
- Thank you for all the help I have been given and for the support provided. I will miss you all. [Year 11]
- I have absolutely loved my time here at Harmonize Academy. You have all changed my life in an absolutely fantastic way. I will miss this school so much and I am thankful for the family I have gained since joining! "Allons-y" – The Doctor, I love you all! [Year 11]

The following feedback is from others

- In May 2025 Ofsted noted that 'Trustees are passionately committed to the ethos of the school. They are highly effective at supporting and holding the school to account. This has supported the school exceptionally well in maintaining and improving standards since Inspection report. Trustees ensure that the decisions they make are always in the best interest of pupils.'
- Hi Marie, thank you, for all you do if I can help in any way, I will. Congratulations to you, your staff and students on achieving a third Outstanding Ofsted! Well done everyone. **Lord Mayor of Liverpool, Councillor Barbara Ann Murray**
- Following a meeting with a year 11 student, Mum, the LA and SENDCO from the referring school, the meeting ended with tears - happy tears. The student started crying saying how much Harmonize has supported them. Mum then started crying saying how great Harmonize has been with them as a family. Mum then went on to say that she wished there were more schools like Harmonize to offer our support to other children saying that her daughter has felt cared for whilst with us. Really lovely finish to the meeting. **Miss Emily Maxwell, SENDCo, Harmonize Academy**

Multi Academy Trust Status

LHET submitted a bid in February 2023 as the lead applicant partnering with Sefton Local Authority to open an alternative provision free school in Sefton. An interview by the DFE, which was the second stage of the process, took place on 3rd July 2023. The outcome of the application process was communicated on 6th March 2024. In spite of an earlier indication to the contrary, LHET's application was not approved. The Trust is still committed to expanding into a MAT, and is exploring doing so through the LA Presumption Process, in partnership with Sefton and other interested local authorities.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Going concern

After making appropriate enquiries, the board of trustees has a reasonable expectation that the academy trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, the board of trustees continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the statement of accounting policies.

Key performance indicators

The Academy identified a set of Key Performance Indicators (KPIs) aligned to the aims and objectives in the School Improvement Plan. These KPIs were used to monitor progress and evaluate the success of actions taken across leadership, teaching, behaviour, attendance and student outcomes. Core priorities included maintaining outstanding leadership and governance, ensuring robust self-evaluation, and continuing to secure excellent provision for all students.

For 2024–25, the Trust monitored four overarching KPIs:

1. **Ofsted rating**
2. **Student roll target of 150**
3. **Examination results and academic progress**
4. **Outstanding financial management**

Targets for 2024–25

1. Student Roll

- Maintain 100 students in September 2024 and reach 150 by June 2025.

2. Attendance

- Sustain improvements towards 85% attendance and reduce persistent absence.
- Ensure at least 70% of students arrive by 9:15 a.m. (target met and exceeded).

3. Attainment

- Achieve a GCSE total APS of 200 points (target significantly exceeded at 244 points).
- Secure a combined English and Maths Grade 9–4 outcome of 15%.

4. Behaviour

- Permanent exclusions: 0%
- Fixed-term exclusions: ≤2%
- 90% of lesson behaviour records Good or Outstanding
- Serious/unacceptable behaviour: ≤2%

5. Academic Progress

- 60% of students to make at least one level of progress in English.
- 50% to make at least one level of progress in Maths.

6. Teaching and Learning

- 90% of lessons to be Good or better.
- 45% Outstanding.
- 0% Inadequate.

7. Leadership & Management

- Maintain the Outstanding Ofsted judgement.
- Continue delivering focused, high-impact professional development for staff.

Community and Development Priorities

- Pursue MAT growth and explore opportunities for establishing a new school.
- Strengthen engagement with local authorities and other AP providers.
- Maintain strong financial strategy
- Maintain strong Christian ethos through Chaplaincy development.
- Continue developing the “Move On Move Up” transition and alumni programme.

Training Requirements

- The Principal will complete the NPQEL in 2024–25 in preparation for future MAT formation.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

The Trust's main income is received from the Department of Education (formerly the Education and Skills Funding Agency (ESFA)). This revenue funding is called the general annual grant (GAG) and is received on a monthly basis. This is topped up by income from Liverpool City Council places allocated to provide alternative provision for pupils that have been permanently excluded. Also, we commission places from schools across Merseyside and Cheshire for those pupils in danger of exclusion or for those who cannot cope with mainstream education for a variety of reasons. These schools are invoiced on an individual basis per term.

The Academy's deficit for 2025 is £101k (2024 £187k) after depreciation and amortisation charges of £81k (2024 £79k).

After accounting for the actuarial gain on the local government pension scheme and the restriction on the pension scheme, the net movement in funds for the year is a £123k deficit (2024 £269k).

A financial strategy document is currently under development.

Reserves policy

The governors review the reserve levels of the Free School annually. This review considers the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves.

The governors are looking to develop income streams that would enable the trust to build up reserves to act as a buffer against any changes in funding.

They have decided that it is prudent to try and build a reserve of restricted funds approximately equal to 5% of annual income to safeguard against unforeseen circumstances, late DfE payments, emergencies and other catastrophes. This is sound commercial practice designed to safeguard the quality of education received at the Trust.

In 2025, the value of restricted general reserves is £38k (2024: £191k), unrestricted general reserves is £7k (2024 £6k) and restricted fixed asset reserves is £2,425k (2024: £2,397k).

Support staff are members of the Local Government Pension Scheme. The academy has not recognised the surplus in accordance with current guidance on the scheme (2024 £nil) and this has a neutral impact on the overall reserves position. The current position will be evaluated in line with the triennial valuation. This will be monitored by the Finance & Resources Committee.

Investment policy

The governors have yet to devise a formal investment policy, due to not considering one to be necessary given that the only cash investments are the funds held within bank accounts. However, in the future an investment policy will be considered as a part of the Academy's financial strategy.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Principal risks and uncertainties

Lighthouse Harmonize Education Trust takes a robust approach to managing risk and maintains a Risk Register to assess its activities and operational risks. This is reviewed on a termly basis.

The risk assessment register is a 'live' document which continually identifies risks and where necessary, agrees and puts in place measures of control and mitigation to manage risk. The Trust's strategic plan makes clear that it is unable to mitigate risks outside of its controls such as adverse economic circumstances.

The following categories are utilised in order that all risks, including the principal risks stated, are subject to governance via the appropriate committee:

- Strategic and Reputational Risks
- Operational Risks
- Compliance Risks
- Financial Risks

The Academy Trust has put controls in place to address these risks:

- Adherence to a cycle of planning agreed by the Governing Body;
- Reviewed security arrangements, logging of assets in a fixed asset register and ensured adequate insurance coverage;
- Cross-training and internal development of staff;
- Documented its authorised policies and procedures which are reviewed annually;
- Financial reports are linked to the Trust's Strategic plan and include accurate projections produced on a termly basis by staff who possess the necessary skills and competencies;
- Identified key legal and regulatory requirements and allocated responsibility for the key compliance procedures, obtaining compliance reports from regulators as appropriate.

The governors have assessed the major risks to which the Trust is exposed, in particular those related to the strategic planning, operation, finances and reputation of the Trust as well as compliance with legal and regulatory requirements. In as far as they are able, the governors are satisfied that they have put systems in place to identify potential risks and their impact and to mitigate exposure to major risks as well as ensuring changes to legislation are taken into consideration.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The principal risks and uncertainties facing the charity, as identified by the charity trustees are listed below, along with a summary of their plans and strategies for managing those risks.

Risk and impact	Strategies/plans for management and mitigation
Loss of experience, skills and knowledge, including loss of a key member of staff or governance team Operational impact on key projects and priorities through the loss of key skills from the Academy Trust	Succession planning is in place; systems are documented. Handover periods are agreed wherever possible. Staff are cross-trained to cover skills shortages. The school has a track record of developing staff internally.
Security of assets Possible loss of assets	The AT has reviewed its assets security arrangements, logged its assets in a fixed asset register, implemented a rolling inspection programme and ensured it has adequate insurance cover.
Server crash or ransomware attack leading to loss or corruption of data.	The AT maintains multiple redundancy sets of data for recovery if required, including on-site systems and an enterprise grade cloud-based system maintained by an external provider. Internet content is filtered, and the Lightspeed Alerts System analyses what users are searching and typing and flags up any concerns.
Destruction of property, equipment or records through fire, flood or similar damage	The AT has a disaster recovery plan and insurance in place. It also has robust fire safety and other H&S inspection and maintenance regimes and preventative measures in place.
Non-compliance with GDPR and associated regulation. A data breach combined with non-compliance with regulation would expose the Trust to financial sanctions and reputational harm.	A Data Asset Register is held to maintain control of Protected Data Assets. A Data Protection Officer is appointed as a role within the Academy. Training is conducted across the Academy at all levels.
An economic event outside of the AT's control has an adverse impact on the AT, leading to loss or closure.	The risk register is a 'live' document updated for changes in legislation and funding. The AT has a well thought out strategic plan so that if such a risk crystallises it is clear that the event was outside of its control.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Fundraising

The Arts and Community Committee in particular was tasked with the responsibility for initiating fundraising activities.

The following grants and donations were received during the year:

- £1,922 **The Award Scheme**, DfE
- £1,000 Individual donation
- £500 **Liverpool Education Grants Charitable Trust** Theatre Trip
- £395 **FFT** Power up your club
- £350 **Margaret Bryce Smith** School Scholarship
- £250 **British Council** Professional Enrichment Programme
- £875 for student placement programmes from **Edge Hill and Manchester Metropolitan universities**

Harmonize Academy would like to thank all of the organisations and individuals who supported our educational activities this year.

During school holidays, Liverpool City Council distributed meals vouchers to families with children eligible for free school meals. We encouraged families who were not already receiving free school meals to apply via their local Council, if they believed they would be eligible. We provided food parcels and vouchers for any families who were in need or struggling at Christmas.

Students and staff also raised £500 for local charities through awareness raising activities.

Plans for future periods

The Improvement Plan sets the strategic direction and focus of the Academy for 2023 -2026. A key area of work will be to map our current self-evaluation (SEF) and strategic plan onto the new Ofsted Inspection Framework (2025), identify any gaps, set priorities, and produce a revised school improvement plan (SIP) with clear milestones and monitoring for each area.

We will invest in staff and governor development so that all understand the new inspection landscape.

We will continue to work to maintain our outstanding standards.

We will continue to seek links with other local authorities across the north west to submit local authority presumption applications to open further AP Free Schools, and convert Harmonize Academy into a MAT.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Auditor

In so far as the trustees are aware:

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

A resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the charitable company will be put to the members.

The trustees' report, incorporating a strategic report, was approved by order of the board of trustees, as the company directors, on 15 December 2025 and signed on its behalf by:



Modupe Victoria Emrica Omideyi
Chair

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

Scope of responsibility

As trustees, we acknowledge we have overall responsibility for ensuring that Lighthouse Harmonize Education 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.

The board of trustees has delegated the day-to-day responsibility to the principal, 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 Lighthouse Harmonize Education Trust and the Secretary of State for Education. The Accounting Officer is also responsible for reporting to the board of trustees any material weaknesses or breakdowns in internal control.

Governance

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' Responsibilities. The board of trustees has formally met 4 times during the year. Attendance during the year at meetings of the board of trustees was as follows:

Trustees	Meetings attended	Out of possible
Modupe Victoria Emrica Omideyi (Chair)	4	4
Marie McConville (Principal)	4	4
Obert Osemeke	3	4
Osoba Otaigbe	2	4
Rebecca Latus	2	4
Rebecca Jane Ross-Williams	1	4
Stephen Allen Harper	2	4
Anthony Lawson (Staff)	4	4

For details of governors' appointments and resignations see page 1.

Governors' training and development is a standing item on every full board agenda. New governors complete a skills audit at induction; this is used to identify initial training and development needs. Training needs, responsibilities and interests are reviewed on an ongoing basis, either as a group or one-to-one with the Chair.

Challenges which the Board faces include:

- Governor recruitment. This is a challenge in the light of the national shortage of governors. Harmonize Academy works hard to recruit governors with relevant skills and expertise, both to expand the board for the future, and to replace governors moving on due to personal circumstances. We use several avenues, including the NGA's Inspiring Governance Service and Governors for Schools.
- Identifying parent governors who are able to make a commitment.

Conflicts of interest

Each meeting is preceded by a declaration of interest by each governor in attendance.

We maintain a register of business interests for governors, members and senior leaders which is updated annually and if a declaration is made during the year.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Quality of Education Committee

The Quality of Education Committee is a sub-committee of the main Governing Body. Its purpose is:

- To consider and advise the governing body on standards and other matters relating to the school's curriculum, including statutory requirements and the School's Curriculum Policy.
- To consider curricular issues which have implications for Finance and HR decisions and to make recommendations to the relevant committee or the Governing Body.
- To consider and monitor progress against the School Development Plan;
- To make arrangements for the Governing Body to be represented at School Improvement discussions and for reports to be received by the Governing Body.
- To oversee arrangements for individual governors to take a leading role in specific areas of provision, eg SEN, Literacy, Numeracy. To receive regular reports from them and advise the Governing Body.
- To oversee arrangements for educational visits, including the appointment of a named co-ordinator.
- To keep informed of the current statutory requirements relevant to the school's curriculum offer.
- To approve and monitor the school's systems for assessment and tracking of pupils.
- To receive and discuss the results of all examinations and key assessments in school, including academic, vocational, social and emotional development.
- To receive and discuss Governor visit reports and SIP reports written by SLT.
- To receive and discuss reports on the provision of Special and Additional Educational Needs.
- To maintain an overview of all education-related school policies and review these on a regular basis.
- To be kept informed of the staffing situation, to support Principal and Finance and Resources Committee in reviewing staffing structure and assist with appointments where appropriate.

Attendance at meetings during the year was as follows:-

Trustee	Meetings attended	Out of a possible
Modupe Victoria Emrica Omideyi	3	3
Anthony Lawson	3	3
Marie McConville	3	3
Osoba Otaigbe	0	3
Rebecca Jane Ross-Williams	1	3

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Arts and Community Committee

The Arts and Community Committee is a sub-committee of the main Governing Body. It has been agreed that the Arts and Community Committee will not convene separately and that the business of this committee will be included as an item on the agenda of The Quality of Education Committee until further notice. Its purpose is:

- To consider and advise the Governing Body on standards, practice and other matters relating to creative and performing arts at Harmonize.
- To consider and monitor the progress of the Arts Strategy and report to the Governing Body.
- To consider and advise the Governing body on Harmonize arts practice.
- To receive and discuss the arts programme for the academic year.
- To make recommendations on the arts programme including curriculum subjects, arts supporting subjects across the curriculum, enrichment activity and new initiatives to the relevant committee or Governing Body.
- To review results of arts examinations, qualifications and assessments in school.
- To consider the communication of arts internally and externally including representation within Harmonize brand.
- To oversee arrangements for individual governors to take a leading role in specific areas of provision, e.g. Arts programme curriculum/enrichment, Arts in the Community, Progression Routes.
- To consider and monitor training and CPD for staff and Governors in arts and Creative Learning.
- To oversee an arts and community relationships plan and assist with appointments where appropriate.
- To maintain an overview of arts representation in school and review on a regular basis.

In addition, the Free School has ad hoc Committees covering disciplinary and dismissal hearings and appeal hearings in respect of staff.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Finance and Resources Committee

The finance and resources committee is a sub-committee of the main board of trustees. Its purpose is to:

- To assist the decision making of the Governing Body, by enabling more detailed consideration to be given to the best means of fulfilling the Governing Body's responsibility to ensure sound management of the academy's finances and resources, including proper planning, monitoring and probity.
- To make appropriate comments and recommendations on such matters by the Governing Body on a regular basis.
- Major issues will be referred to the full Governing Body for ratification.

Finance:

- To consider the academy's indicative funding, notified annually by the DFE, and to assess its implications for the academy, in consultation with the Principal, in advance of the financial year, drawing any matters of significance or concern to the attention of the governing body.
- To consider and recommend acceptance/non-acceptance of the academy's budget, at the start of each financial year.
- To consider a budget position statement including virement decisions at least termly and to report significant anomalies from the anticipated position to the Governing Body
- To contribute to the formulation of the academy's development plan, through the consideration of financial priorities and proposals, in consultation with the Principal, with the stated and agreed aims and objectives of the academy.
- To receive and make recommendations on the broad budget headings and areas of expenditure to be adopted each year, including the level and use of any contingency fund or balances, ensuring the compatibility of all such proposals with the development priorities set out in the development plan.
- To liaise with and receive reports from the QoE and A&C committees, as appropriate, and to make recommendations to those committees about the financial aspects of matters being considered by them.
- To monitor and review expenditure on a regular basis and ensure compliance with the overall financial plan for the academy, and with the financial regulations of the DFE, drawing any matters of concern to the attention of the governing body.
- To monitor and review procedures for ensuring the effective implementation and operation of financial procedures, on a regular basis, including the implementation of bank account arrangements and, where appropriate to make recommendations for improvement.
- To consider the financial statement which is to form part of the annual report of the governing body to parents and to be filed in accordance with Companies Act and Charity Commission requirements.
- To ensure, as far as is practical, that Health and Safety issues are appropriately prioritised
- To review all financial policies within its remit as required.

HR

- In consultation with the Principal, to consider/review the staffing structure as required.
- To establish a Salary Policy for all categories of staff and to be responsible for its administration and review.
- To oversee the appointment procedure for all staff.
- To ensure that appropriate performance management policies are in place and are regularly reviewed.
- To oversee the process leading to staff reductions.
- To ensure that all employment policies are regularly reviewed and fit for purpose.
- To review all staffing-related policies.

Assets

- To advise the Governing Body on priorities, including Health and Safety, for the maintenance and development of the school's premises
- To consider arrangements for repairs and maintenance
- To make recommendations to the Governing Body on premises-related expenditure
- In consultation with the Principal, to oversee premises-related funding bids
- To consider and review arrangements, including Health and Safety, for the use of school premises by outside users, subject to governing body policy.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Disqualification:

Any relevant person employed to work at the school other than as the Principal, when the subject for consideration is the pay or performance review of any person employed to work at the school.

Attendance at meetings in the year was as follows:

Trustees	Meetings attended	Out of possible
Modupe Victoria Emrica Omideyi (Chair)	3	3
Marie McConville (Principal)	3	3
Nobert Osemeke	3	3
Rebecca Latus	2	3
Stephen Allen Harper	3	3

Audit Committee

The Audit Committee is a sub-committee of the main Governing Body. The terms quoted are those to which the Committee will operate to comply with the Academies Financial handbook and to include the Regularity audit. Its purpose is to:

- To advise the Governors on the adequacy and effectiveness of the School's whole system of internal control and its arrangements for risk management, control and governance processes and securing economy, efficiency and effectiveness (value for money).
- To advise the Governors on the appointment, re-appointment, dismissal and remuneration of the financial statements auditor or the internal audit service (if applicable).
- To advise the Governors on the scope and objectives of the Responsible Officer work and the financial statements auditor.
- To consider and advise the Governors on the audit strategy and annual audit plans for the Responsible Officer work.
- To receive auditors' reports and to recommend to the full governing body action as appropriate in response to audit findings.
- To recommend to the full governing body the appointment or reappointment of the auditors of the academy.
- To advise the Governors on Responsible Officer work reports on control issues including the management letters of the financial statements auditor and management's responses to these.
- To consider and advise the Governors on relevant reports by the NAO and the Education Funding Agency and other funding bodies, and where appropriate, management responses to these.
- To monitor, within an agreed timescale, the implementation of agreed recommendations relating to Responsible Officer work reports and the financial statements auditor's management letter.
- To establish in conjunction with the School's management, relevant annual performance measures and indicators, and to monitor the effectiveness of the financial statements' auditor through these measures and indicators and decide, based on this review, whether a competition for price and quality of the audit service is appropriate.
- To produce an annual report for the Governing Body and Accounting officer, this should include the Committee's advice on the effectiveness of the school's risk management, control and governance processes and any significant matters arising from the Responsible Officer work and the financial statements auditor.
- To ensure that all allegations of fraud and irregularity are properly followed up.
- To be informed of all additional services undertaken by the financial statements' auditor.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Attendance at meetings in the year was as follows:

Trustees	Meetings attended	Out of possible
Modupe Victoria Emrica Omideyi (Chair)	3	3
Marie McConville (Principal)	3	3
Nobert Osemeke	3	3
Rebecca Latus	2	3
Stephen Allen Harper	3	3

Review of value for money

As accounting officer, the principal has responsibility for ensuring that the academy 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 Academy 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 or by using a framework where appropriate. The accounting officer for the Academy trust has delivered improved value for money during the year by:

- We use Crown Commercial Service (CCS) to purchase best price energy for the school. CCS is the biggest public procurement organisation in the UK and plays an important role helping the public sector save money when buying common goods and services. CCS is currently used by Liverpool City Council.
- Our catering contract continues to be with a local 'not for profit' sustainable school meals company who provides good quality healthy nutritional meals and uses local produce and suppliers. They aim to raise standards and offer quality of choice and ensure compliance with food hygiene and health and safety legislation.
- As a result of careful management of funds that had been set aside from the previous year, we were able to carry out further extension works in the Dance and Drama Studio to create a 'black box' area for performances and a discrete rehearsal space.
- Completed recommended improvement works to ensure full compliance with fire safety matters within the school buildings.
- Completed an essential full re-wire of the school buildings further to upgrades being required since the school opened in 2013.

A full Value for Money Statement can be found at <http://www.harmonizeacademy.org/Value-for-Money>

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 academy 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 Lighthouse Harmonize Education Trust for the period 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 academy 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 academy trust's significant risks that has been in place for the period 1 September 2024 to 31 August 2025 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the board of trustees.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The risk and control framework

The academy 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 resources 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 JD Education Finance Services as internal auditor.

Internal Control enables Academy Trusts to effectively and efficiently develop systems that adapt to changing business and operating environments, mitigate risks to acceptable levels, and support sound decision making and governance of the organisation. Designing and implementing an effective system of internal control can be challenging and with greater use and dependence on technology. The Internal Control Assessor applies judgment as they monitor and assess the effectiveness of the system of internal control. The internal auditor's role includes giving advice on financial and other matters and performing a range of checks on the academy trust's financial and other systems.

The audit consisted of a high-level compliance review of the key controls in place in relation to the School's finance function. The consistent application of key controls across the School's main financial processes provides on-going assurance over the financial management of the organisation. The Internal auditor's role is in line with the ESFA's requirement included giving advice on financial matters and performing a range of checks on the school's financial systems. In particular the key control areas tested in the current period included:

- Bank reconciliations
- Cash flows
- Petty cash
- Personnel Files / Payroll
- Amendments to payroll
- Creditors/Debtors
- Income
- Purchasing
- Purchase card transactions
- Limits of Authorisation
- Month end procedures
- Trial Balance

The trustees have agreed a programme of internal scrutiny for the Trust. The Academy had 3 visits during financial year 2024-25. These occurred in January, May and September. On a termly basis, the internal auditor reports to the board of trustees through the audit and risk committee on the operation of the systems of control and on the discharge of the financial responsibilities of the board of trustees, and annually 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.

Three internal financial assurance and one internal scrutiny report were completed for the year and no material control or other issues were reported.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Review of effectiveness

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

- the work of the internal auditor;
- the work of the external auditor;
- the financial management and governance self-assessment process or the school resource management self-assessment tool;

The accounting officer has been advised of the implications of the result of their review of the system of internal control by the audit committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Conclusion

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

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:



Modupe Victoria Emrica Omideyi
Chair



Marie McConville
Principal

LIGHTHOUSE HARMONIZE EDUCATION TRUST

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

Marie McConville

Marie McConville
Accounting Officer

15 December 2025

LIGHTHOUSE HARMONIZE EDUCATION TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees (who are also the directors of Lighthouse Harmonize Education Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the Academies Accounts Direction 2024 to 2025 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 in the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that grants received from ESFA/DfE have been applied for the purposes intended.

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

Approved by order of the members of the board of trustees on 15 December 2025 and signed on its behalf by:



Modupe Victoria Emrica Omideyi
Chair

LIGHTHOUSE HARMONIZE EDUCATION TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF LIGHTHOUSE HARMONIZE EDUCATION TRUST

FOR THE YEAR ENDED 31 AUGUST 2025

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with the Charities SORP 2019 and the Academies Accounts Direction 2024 to 2025.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the academy trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

We have nothing to report in this regard.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF LIGHTHOUSE HARMONIZE EDUCATION TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF LIGHTHOUSE HARMONIZE EDUCATION TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the academy's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the board of governors of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the academy's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the academy's Statement of Financial Activities, (ii) revenue recognition (iii) the overstatement of salary and other costs (iv) the assumptions used in the calculation of the valuation of the surplus or deficit on the defined benefit pension scheme and the movements for the year. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body, along with the Academies Trust Handbook and Accounts Direction.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the academy's ability to operate or to avoid a material penalty. This includes regulations concerning Data Protection and Safeguarding.

Audit response to risks identified

As a result of performing the above, we identified the presentation of the academy's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF LIGHTHOUSE HARMONIZE EDUCATION TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the board concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip Griffiths (Senior Statutory Auditor)

For and on behalf of Mitchell Charlesworth (Audit) Limited, Statutory Auditor

Accountants

Suites C,D,E, & F

14th Floor The Plaza

100 Old Hall Street

Liverpool

L3 9QJ

15 December 2025

LIGHTHOUSE HARMONIZE EDUCATION TRUST

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

FOR THE YEAR ENDED 31 AUGUST 2025

In accordance with the terms of our engagement letter dated 31 August 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, 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 Lighthouse Harmonize Education Trust during the period 1 September 2024 to 31 August 2025 have not been applied to the purposes intended by Parliament and that the financial transactions do not conform to the authorities which govern them.

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

Respective responsibilities of the accounting officer of Lighthouse Harmonize Education Trust and the reporting accountant

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

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

Approach

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

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

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

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

The work undertaken to draw to our conclusion includes:

- Reviewing the activities to ensure they are in keeping with the charitable objectives and framework.
- Reviewing declarations of interest and seeking further representations.
- Reviewing the control environment and considering potential weaknesses.
- Reviewing minutes of various committees, management accounts and holding discussions with key personnel.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON REGULARITY TO LIGHTHOUSE HARMONIZE EDUCATION TRUST AND THE SECRETARY OF STATE FOR EDUCATION (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2025*

Conclusion

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



Reporting Accountant

Mitchell Charlesworth (Audit) Limited
Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

15 December 2025

LIGHTHOUSE HARMONIZE EDUCATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £'000	General £'000	Restricted funds: Fixed asset £'000	Total 2025 £'000	Total 2024 £'000
Income and endowments from:						
Donations and capital grants	3	-	2	7	9	8
Charitable activities:						
- Funding for educational operations	4	-	3,312	-	3,312	3,142
Investments	5	2	-	-	2	3
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		2	3,314	7	3,323	3,153
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure on:						
Charitable activities:						
- Educational operations	7	-	3,343	81	3,424	3,340
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	6	-	3,343	81	3,424	3,340
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		2	(29)	(74)	(101)	(187)
Transfers between funds	15	-	(102)	102	-	-
Other recognised gains/(losses)						
Actuarial losses on defined benefit pension schemes	17	-	(22)	-	(22)	(82)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		2	(153)	28	(123)	(269)
Reconciliation of funds						
Total funds brought forward		5	191	2,397	2,593	2,863
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		7	38	2,425	2,470	2,594
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

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

FOR THE YEAR ENDED 31 AUGUST 2025

Comparative year information		Unrestricted	Restricted funds:		Total
Year ended 31 August 2024		funds	General	Fixed asset	2024
	Notes	£'000	£'000	£'000	£'000
Income and endowments from:					
Donations and capital grants	3	-	-	8	8
Charitable activities:					
- Funding for educational operations	4	-	3,142	-	3,142
Investments	5	3	-	-	3
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		<u> 3 </u>	<u> 3,142 </u>	<u> 8 </u>	<u> 3,153 </u>
Expenditure on:					
Charitable activities:					
- Educational operations	7	-	3,261	79	3,340
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	6	<u> - </u>	<u> 3,261 </u>	<u> 79 </u>	<u> 3,340 </u>
Net income/(expenditure)					
		3	(119)	(71)	(187)
Transfers between funds	15	-	(78)	78	-
Other recognised gains/(losses)					
Actuarial losses on defined benefit pension schemes	17	-	(82)	-	(82)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		3	(279)	7	(269)
Reconciliation of funds					
Total funds brought forward		3	470	2,390	2,863
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		6	191	2,397	2,594
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	11		2,424		2,397
Current assets					
Debtors	12	20		86	
Cash at bank and in hand		324		179	
		<u>344</u>		<u>265</u>	
Current liabilities					
Creditors: amounts falling due within one year	13	(298)		(68)	
		<u></u>		<u></u>	
Net current assets			46		197
			<u></u>		<u></u>
Net assets excluding pension asset			2,470		2,594
Defined benefit pension scheme asset	17		-		-
			<u></u>		<u></u>
Total net assets			2,470		2,594
			<u></u>		<u></u>
Funds of the academy trust:					
Restricted funds	15				
- Fixed asset funds			2,425		2,397
- Restricted income funds			38		191
			<u></u>		<u></u>
Total restricted funds			2,463		2,588
Unrestricted income funds	15		7		6
			<u></u>		<u></u>
Total funds			2,470		2,594
			<u></u>		<u></u>

The financial statements on pages 39 to 60 were approved by the trustees and authorised for issue on 15 December 2025 and are signed on their behalf by:

Modupe Victoria Emrica Omideyi
Chair

Company registration number 07657235 (England and Wales)

LIGHTHOUSE HARMONIZE EDUCATION TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

		2025		2024	
	Notes	£'000	£'000	£'000	£'000
Cash flows from operating activities					
Net cash provided by/(used in) operating activities	18		244		(220)
Cash flows from investing activities					
Dividends, interest and rents from investments		2		3	
Capital grants from DfE Group		7		8	
Purchase of tangible fixed assets		(108)		(87)	
Net cash used in investing activities			(99)		(76)
Net increase/(decrease) in cash and cash equivalents in the reporting period			145		(296)
Cash and cash equivalents at beginning of the year			179		475
Cash and cash equivalents at end of the year			324		179

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Lighthouse Harmonize Education Trust is a charitable company limited by guarantee. The address of its principal place of business is given on page 1 and the nature of its operations are set out in the trustees' report.

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

1.1 Basis of preparation

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

Lighthouse Harmonize Education Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is also the functional currency of the academy trust.

Monetary amounts in these financial statements are rounded to the nearest whole £1,000, except where otherwise indicated.

1.2 Going concern

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

At the balance sheet date the Academy had net assets of £2.60m (2023: £2.86m) after providing for long term pension scheme commitments of £nil (asset position) (2023: £59k asset) in respect of the support staff defined benefit pension scheme and had net current assets of £197k (2023: £414k).

The trustees have reviewed and approved budgets and cashflow forecasts for 2024/25 and future years and consider in the light of this review that it is appropriate to prepare the financial statements on a going concern basis.

1.3 Income

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

Grants

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

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

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.

Sponsorship income

Sponsorship income provided to the academy trust which amounts to a donation is recognised in the statement of financial activities in the period in which it is receivable (where there are no performance-related conditions), where the receipt is probable and it can be measured reliably.

Donations

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

Other income

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

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT.

Expenditure on raising funds

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

Charitable activities

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

1.5 Tangible fixed assets and depreciation

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

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

Leasehold Land and Buildings	125 years straight line
Leasehold improvements	2% straight line
Computer equipment & software	20-33% straight line
Fixtures, fittings & equipment	5-10% straight line
Motor vehicles	10% straight line

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

1.6 Liabilities

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

1.7 Leased assets

Rentals under operating leases are charged on a straight-line basis over the lease term.

1.8 Financial instruments

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

Financial assets

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

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

Financial liabilities

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

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

1.9 Taxation

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.10 Pensions benefits

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

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

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

1.11 Fund accounting

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

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by 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].

2 Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and areas of judgement

(Continued)

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

FRS 102 section 28.22 allows an entity to recognise a surplus within the Local Government Pension Scheme “only to the extent it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan”. The actuarial report as at 31 August 2025 indicates a defined benefit asset position. A calculation has been done to compare the surplus to the present value of future service costs, only where the surplus is lower has the asset position been recognised. This is on the basis that a surplus following the triennial review would result in the employer being able to reduce contributions, much like a shortfall would result in increased contributions.

3 Donations and capital grants

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Capital grants	-	7	7	8
Other donations	-	2	2	-
	<u>-</u>	<u>9</u>	<u>9</u>	<u>8</u>
	<u>-</u>	<u>9</u>	<u>9</u>	<u>8</u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Funding for the academy trust's educational operations

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
DfE/ESFA grants				
General annual grant (GAG)	-	1,511	1,511	1,511
Other DfE/ESFA grants:				
- Pupil premium	-	9	9	16
- Teachers pay grant	-	29	29	99
- Teachers pension grant	-	224	224	178
- Core schools budget grant	-	220	220	-
- Others	-	2	2	17
	<u>-</u>	<u>1,995</u>	<u>1,995</u>	<u>1,821</u>
Other government grants				
Local authority grants	-	167	167	256
	<u>-</u>	<u>167</u>	<u>167</u>	<u>256</u>
Other incoming resources	-	1,150	1,150	1,065
	<u>-</u>	<u>1,150</u>	<u>1,150</u>	<u>1,065</u>
Total funding	<u>-</u>	<u>3,312</u>	<u>3,312</u>	<u>3,142</u>

5 Investment income

	Unrestricted funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Short term deposits	2	-	2	3
	<u>2</u>	<u>-</u>	<u>2</u>	<u>3</u>

6 Expenditure

	Staff costs £'000	Non-pay expenditure		Total 2025 £'000	Total 2024 £'000
		Premises £'000	Other £'000		
Academy's educational operations					
- Direct costs	2,434	-	185	2,619	2,476
- Allocated support costs	464	144	197	805	864
	<u>2,898</u>	<u>144</u>	<u>382</u>	<u>3,424</u>	<u>3,340</u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6	Expenditure	(Continued)	
	Net income/(expenditure) for the year includes:	2025 £'000	2024 £'000
	Operating lease rentals	6	6
	Depreciation of tangible fixed assets	81	79
	Fees payable to auditor for:		
	- Audit	10	9
	- Other services	3	3
	Net interest on defined benefit pension liability	(7)	(6)
		<u> </u>	<u> </u>
7	Charitable activities	2025 £'000	2024 £'000
	All from restricted funds:		
	Direct costs		
	Educational operations	2,619	2,476
	Support costs		
	Educational operations	805	864
		<u> </u>	<u> </u>
		3,424	3,340
		<u> </u>	<u> </u>
	Analysis of support costs	2025 £'000	2024 £'000
	Support staff costs	464	433
	Depreciation	81	79
	Technology costs	5	18
	Premises costs	63	99
	Legal costs	1	1
	Other support costs	126	149
	Governance costs	65	85
		<u> </u>	<u> </u>
		805	864
		<u> </u>	<u> </u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Staff

Staff costs and employee benefits

Staff costs during the year were:

	2025 £'000	2024 £'000
Wages and salaries	2,213	2,099
Social security costs	251	209
Pension costs	434	376
	<u> </u>	<u> </u>
Staff costs - employees	2,898	2,684
	<u> </u>	<u> </u>
	2,898	2,684
Staff development and other staff costs	12	22
	<u> </u>	<u> </u>
Total staff expenditure	<u>2,910</u>	<u>2,706</u>

Staff numbers

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

	2025 Number	2024 Number
Teachers	25	22
Administration and support	28	35
Management	5	5
	<u> </u>	<u> </u>
	58	62
	<u> </u>	<u> </u>

Higher paid staff

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

	2025 Number	2024 Number
£60,001 - £70,000	1	3
£70,001 - £80,000	2	-
£80,001 - £90,000	1	1
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-
	<u> </u>	<u> </u>

Key management personnel

The key management personnel of the academy trust comprise the trustees and the senior management team as listed on page 1. The total amount of key management personnel employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the academy trust was £652,251 (2024: £531,562).

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Trustees' remuneration and expenses

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

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

M McConville (Principal and trustee):

Remuneration - £110,001 - £115,000 (2024: £100,001 - £105,000)

Employer's pension contributions paid - £30,001 - £35,000 (2024: 25,001 - £30,000)

A Lawson (staff governor and trustee):

Remuneration - £45,001 - £50,000 (2024: £45,001 - £50,000)

Employer's pension contributions paid - £10,000 - £15,000 (2024: £10,000 - £15,000)

During the period ended 31 August 2025, no expenses were reimbursed to trustees (2024: £nil).

10 Trustees' and officers' insurance

In accordance with normal commercial practice, the academy trust has purchased insurance to protect trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy trust business. The insurance provides cover up to £10 million (2023 £10 million) on any one claim and the cost for the year ended 31 August 2025 was £3,750 (2024: £3,450). The cost of this insurance is included in the total insurance cost.

11 Tangible fixed assets

	Leasehold Land and Buildings	Leasehold improvements	Computer equipment & software	Fixtures, fittings & equipment	Motor vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost						
At 1 September 2024	1,469	1,247	212	176	26	3,130
Additions	-	64	7	37	-	108
	<u>1,469</u>	<u>1,311</u>	<u>219</u>	<u>213</u>	<u>26</u>	<u>3,238</u>
At 31 August 2025	1,469	1,311	219	213	26	3,238
	<u>1,469</u>	<u>1,311</u>	<u>219</u>	<u>213</u>	<u>26</u>	<u>3,238</u>
Depreciation						
At 1 September 2024	249	195	185	99	5	733
Charge for the year	23	25	14	15	4	81
	<u>272</u>	<u>220</u>	<u>199</u>	<u>114</u>	<u>9</u>	<u>814</u>
At 31 August 2025	272	220	199	114	9	814
	<u>272</u>	<u>220</u>	<u>199</u>	<u>114</u>	<u>9</u>	<u>814</u>
Net book value						
At 31 August 2025	1,197	1,091	20	99	17	2,424
	<u>1,197</u>	<u>1,091</u>	<u>20</u>	<u>99</u>	<u>17</u>	<u>2,424</u>
At 31 August 2024	1,220	1,052	27	77	21	2,397
	<u>1,220</u>	<u>1,052</u>	<u>27</u>	<u>77</u>	<u>21</u>	<u>2,397</u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Debtors

	2025 £'000	2024 £'000
VAT recoverable	1	1
Prepayments and accrued income	19	85
	<u>20</u>	<u>86</u>

13 Creditors: amounts falling due within one year

	2025 £'000	2024 £'000
Trade creditors	1	1
Other taxation and social security	58	48
Accruals and deferred income	239	19
	<u>298</u>	<u>68</u>

14 Deferred income

	2025 £'000	2024 £'000
Deferred income is included within:		
Creditors due within one year	220	-
	<u>220</u>	<u>-</u>
Deferred income at 1 September 2024	-	-
Resources deferred in the year	220	-
	<u>220</u>	<u>-</u>
Deferred income at 31 August 2025	220	-

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Funds

	Balance at 1 September 2024 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2025 £'000
Restricted general funds					
General Annual Grant (GAG)	191	1,511	(1,562)	(102)	38
Pupil premium	-	9	(9)	-	-
Other DfE/ESFA grants	-	475	(475)	-	-
Other government grants	-	167	(167)	-	-
Other restricted funds	-	1,152	(1,152)	-	-
Pension reserve	-	-	22	(22)	-
	<u>191</u>	<u>3,314</u>	<u>(3,343)</u>	<u>(124)</u>	<u>38</u>
Restricted fixed asset funds					
LCC Lease	1,266	-	(23)	-	1,243
DfE group capital grants	644	7	(31)	-	620
Capital expenditure from GAG	487	-	(27)	102	562
	<u>2,397</u>	<u>7</u>	<u>(81)</u>	<u>102</u>	<u>2,425</u>
Total restricted funds	<u>2,588</u>	<u>3,321</u>	<u>(3,424)</u>	<u>(22)</u>	<u>2,463</u>
Unrestricted funds					
General funds	5	2	-	-	7
	<u>5</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total funds	<u>2,593</u>	<u>3,323</u>	<u>(3,424)</u>	<u>(22)</u>	<u>2,470</u>

General Annual Grant must be used for the normal running costs of the Academy. Under the funding agreement with the Secretary of State, the free school was not subject to a limit on the amount of GAG that it could carry forward at 31st August 2016.

EFA Lead in Grant and other EFA grants. These have been received for specific purposes throughout the year and include pupil premium and the lead in grant which was fully spent in the year.

Local Authority Grants consist of various support grants received from Liverpool City Council and other schools, for which pupils have been transferred to LHET.

EFA Capital Grant for the building renovation and infrastructure. Depreciation of assets capitalised is to be matched against this income in line with accounting policy.

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Funds

(Continued)

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

	Balance at 1 September 2023 £'000	Income £'000	Expenditure £'000	Gains, losses and transfers £'000	Balance at 31 August 2024 £'000
Restricted general funds					
General Annual Grant (GAG)	411	1,511	(1,653)	(78)	191
Pupil premium	-	16	(16)	-	-
Other DfE/ESFA grants	-	294	(17)	-	277
Other government grants	-	256	(533)	-	(277)
Other restricted funds	-	1,065	(1,065)	-	-
Pension reserve	59	-	23	(82)	-
	<u>470</u>	<u>3,142</u>	<u>(3,261)</u>	<u>(160)</u>	<u>191</u>
Restricted fixed asset funds					
LCC Lease	1,288	-	(23)	-	1,265
DfE group capital grants	689	8	(53)	-	644
Capital expenditure from GAG	413	-	(3)	78	488
	<u>2,390</u>	<u>8</u>	<u>(79)</u>	<u>78</u>	<u>2,397</u>
Total restricted funds	<u>2,860</u>	<u>3,150</u>	<u>(3,340)</u>	<u>(82)</u>	<u>2,588</u>
Unrestricted funds					
General funds	3	3	-	-	6
Total funds	<u>2,863</u>	<u>3,153</u>	<u>(3,340)</u>	<u>(82)</u>	<u>2,594</u>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

16 Analysis of net assets between funds

	Unrestricted Funds £'000	General £'000	Restricted funds: Fixed asset £'000	Total Funds £'000
Fund balances at 31 August 2025 are represented by:				
Tangible fixed assets	-	-	2,424	2,424
Current assets	8	336	-	344
Current liabilities	-	(298)	-	(298)
	<u>8</u>	<u>38</u>	<u>2,424</u>	<u>2,470</u>
Total net assets	8	38	2,424	2,470
	<u><u>8</u></u>	<u><u>38</u></u>	<u><u>2,424</u></u>	<u><u>2,470</u></u>
Balance to allocate	(1)	-	1	-
Per balance sheet	7	38	2,425	2,470
	<u>7</u>	<u>38</u>	<u>2,425</u>	<u>2,470</u>
	<u><u>7</u></u>	<u><u>38</u></u>	<u><u>2,425</u></u>	<u><u>2,470</u></u>
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	-	-	2,397	2,397
Current assets	6	259	-	265
Current liabilities	-	(68)	-	(68)
	<u>6</u>	<u>191</u>	<u>2,397</u>	<u>2,594</u>
Total net assets	6	191	2,397	2,594
	<u><u>6</u></u>	<u><u>191</u></u>	<u><u>2,397</u></u>	<u><u>2,594</u></u>

17 Pension and similar obligations

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

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

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

Teachers' Pension Scheme

Introduction

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

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

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

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 will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2027.

The employer's pension costs paid to the TPS in the period amounted to £336k (2024: £205k).

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

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

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contributions are as noted below. The employer contribution rate is 18.4% until 31 March 2026. The employee contribution rates start at 5.5% increasing to 12.5% depending on earnings.

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, the Department of Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK.

Total contributions made	2025 £'000	2024 £'000
Employer's contributions	116	113
Employees' contributions	37	37
	<hr/>	<hr/>
Total contributions	153	150
	<hr/>	<hr/>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

Principal actuarial assumptions	2025 %	2024 %
Rate of increase in salaries	4.1	4.1
Rate of increase for pensions in payment/inflation	2.7	2.7
Discount rate for scheme liabilities	6.2	5.0
Inflation assumption (CPI)	2.6	2.6

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	20.6	20.8
- Females	23.3	23.4
Retiring in 20 years		
- Males	21.7	22
- Females	24.7	25.1

Sensitivity analysis

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

	2025 £'000	2024 £'000
Discount rate + 0.1%	-18	-21
Discount rate - 0.1%	18	22
Mortality assumption + 1 year	22	29
Mortality assumption - 1 year	-22	-28
CPI rate + 0.1%	18	22
CPI rate - 0.1%	-18	-21

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations

(Continued)

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

	2025 Fair value £'000	2024 Fair value £'000
Equities	864	698
Government bonds	64	63
Other bonds	19	22
Cash/Liquidity	28	20
Property	173	148
Other assets	409	361
	<hr/>	<hr/>
Total market value of assets	1,557	1,312
Restriction on scheme assets	(415)	(86)
	<hr/>	<hr/>
Net assets recognised	1,142	1,226
	<hr/> <hr/>	<hr/> <hr/>

The actual return on scheme assets was £119,000 (2024: £99,000).

Amount recognised in the statement of financial activities

	2025 £'000	2024 £'000
Current service cost	98	93
Interest income	(69)	(62)
Interest cost	62	56
Administration expenses	3	3
	<hr/>	<hr/>
Total amount recognised	94	90
	<hr/> <hr/>	<hr/> <hr/>

Changes in the present value of defined benefit obligations

	2025 £'000
At 1 September 2024	1,226
Current service cost	98
Interest cost	62
Employee contributions	37
Actuarial (gain)/loss	(257)
Benefits paid	(24)
	<hr/>
At 31 August 2025	1,142
	<hr/> <hr/>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Pension and similar obligations (Continued)

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

	2025 £'000
At 1 September 2024	1,312
Interest income	69
Actuarial gain	50
Employer contributions	116
Employee contributions	37
Benefits paid	(24)
Effect of non-routine settlements and administration expenses	(3)
	<hr/>
At 31 August 2025	1,557
Restriction on scheme assets	(415)
	<hr/>
Net assets recognised	1,142
	<hr/> <hr/>

Restriction of pension scheme assets

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

18 Reconciliation of net expenditure to net cash flow from operating activities

	Notes	2025 £'000	2024 £'000
Net expenditure for the reporting period (as per the statement of financial activities)		(101)	(187)
Adjusted for:			
Capital grants from DfE and other capital income		(7)	(8)
Investment income receivable	5	(2)	(3)
Defined benefit pension costs less contributions payable	17	(15)	(17)
Defined benefit pension scheme finance income	17	(7)	(6)
Depreciation of tangible fixed assets		81	80
Decrease/(increase) in debtors		66	(7)
Increase/(decrease) in creditors		229	(72)
		<hr/>	<hr/>
Net cash provided by/(used in) operating activities		244	(220)
		<hr/> <hr/>	<hr/> <hr/>

LIGHTHOUSE HARMONIZE EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

19 Analysis of changes in net funds

	1 September 2024 £'000	Cash flows £'000	31 August 2025 £'000
Cash	179	145	324

20 Long-term commitments

Operating leases

At 31 August 2025 the total of the academy trust's future minimum lease payments under non-cancellable operating leases was:

	2025 £'000	2024 £'000
Amounts due within one year	16	14
Amounts due in two and five years	37	26
	53	40

21 Related party transactions

Owing to the nature of the free school's operations and the composition of the Board of Governors being drawn from local public and private sector organisations, transactions may take place with organisations in which the trust has an interest. All transactions involving the such organisations are conducted at arm's length and in accordance with the free school's financial regulations and normal procurement procedures.

No related party transactions took place in the period of account other than certain trustees' remuneration and expenses already disclosed in notes 9 and 10.

22 Members' liability

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



Harmonize Academy

Harmonize Academy

7 Phillimore Road

Liverpool L6 6DL

Principal: Mrs Marie McConville

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Mitchell Charlesworth (Audit) Limited

14th Floor

The Plaza

Old Hall Street

Liverpool

L3 9QJ

15 December 2025

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the academy trust's financial statements and your assurance engagement on regularity for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 15 October 2025, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the academy trust have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit and regularity assurance engagement. We have provided you with unrestricted access to all appropriate persons within the academy trust, and with all other records and related information requested, including minutes of all management meetings and correspondence with the Education and Skills Funding Agency, Department for Education and the Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.

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LHET Company Reg: No. 07657235

Registered Address: 7 Phillimore Road L6 6DL



TRUST

RESPECT

COMPASSION

FORGIVENESS

Internal control and fraud

- 5 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error and which conform to the requirements both of propriety and good financial management. We have disclosed to you the results of our assessment of the risk that the financial statements may be misstated as a result of fraud.
- 6 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 7 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Laws and Regulations

- 8 We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business and which could affect the accounts.
- 9 The charitable company has complied with all aspects of its contractual agreements that could have a material effect on the accounts in the event of non-compliance.

Assets and liabilities

- 10 The academy trust has satisfactory title to all assets and there are no liens or encumbrances on the academy trust's assets, except for those that are disclosed in the notes to the financial statements.
- 11 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 12 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 13 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 14 The academy trust has not granted any advances or credits to, or made guarantees on behalf of trustees other than those disclosed in the financial statements.

Legal claims

- 15 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Related parties

- 16 Related party relationships and transactions comply with the academy trust's financial regulations and relevant requirements of the Academies Financial Handbook and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements and guidance set out in the Companies Act 2006, the Charities SORP and the Academies Accounts Direction issued by the Department for Education.

Law and regulations

- 17 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Subsequent events

- 18 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 19 We believe that the academy trust's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the academy trust's needs.

Grants and donations


- 20 Grants made by the Department of Education and the Education and Skills Funding Agency have been applied for the purposes intended and the Accounting Officer has ensured regular and proper use and value for money of monies received from government.
- 21 All other grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We confirm that so far as we are aware, there is no relevant other information needed by you in connection with preparing your reporting accountant's assurance report on regularity of which you are unaware.

Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit/other information and to establish that you are aware of that information.

Yours faithfully

A handwritten signature in blue ink, appearing to be 'M. Omideyi', written over a dotted line.

M Omideyi (Chair)

Signed on behalf of the Board of Trustees



Harmonize Academy

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L3 9QJ

15 December 2025

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as I consider necessary in connection with your assurance report on regularity to Lighthouse Harmonize Education Trust and the Department of Education (DfE) for the year ended 31 August 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy me that I can make each of the following representations. All representations are made to the best of my knowledge and belief.

General

- 1 I have fulfilled my responsibilities as accounting officer under the requirements of the funding agreement between Lighthouse Harmonize Education Trust and the Secretary of State for Education dated 31 March 2016 and in accordance with the Academies Trust Handbook 2024.
- 2 I acknowledge my personal responsibility to Parliament for the regularity and propriety of the public finances for which I am answerable; for the keeping of proper accounts; for effective internal controls; for prudent and economical administration; for the avoidance of waste and extravagance; for achieving value for money; and for the efficient and effective use of all the resources in my charge.
- 3 I acknowledge my responsibility to notify the governing body and the DfE of any instances of material irregularity or impropriety, or non-compliance with the terms of the academy trust's funding agreement and have had due regard to the requirements of the Academies Trust Handbook 2024 in performing this duty.
- 4 Any instances of material irregularity, impropriety, or non-compliance discovered to date have been notified to the governing body and the DfE
- 5 Significant matters of which you should be aware have been brought to your attention including any instances of irregularity, impropriety or non-compliance with laws and regulations specific to the academy trust's authorising framework.

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LHET Company Reg. No. 07657235

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TRUST

RESPECT

COMPASSION

FORGIVENESS

6 Full and free access has been granted to all the records, correspondence, information and explanations that you have considered necessary to enable you to perform your work.

Yours faithfully

Marie McConville

.....

M McConville - Accounting Officer