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Peaslake Free School Limited

Management report for the year ended 31 August 2024

Date of issue: December 24

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The primary objective of our audit is to express an opinion on the truth and fairness of the Academy accounts as a whole. An audit does not examine every operating activity and accounting procedure in the Academy, nor does it provide a substitute for management's responsibility to maintain adequate controls over the Academy's activities. Our work is not designed therefore to provide a comprehensive statement of all weaknesses or inefficiencies that may exist in the Academy's systems and working practices, or of all improvements that could be made.

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1. Purpose

The purpose of this report is to share the key findings from our audit of the financial statements of Peaslake Free School Limited in respect of the year ended 31 August 2024, in line with our Audit Plan previously circulated.

2. Significant matters

The following significant matters were discussed with management during the course of the audit.

Introduction

The following significant matters were discussed with management during the course of the audit. This includes the audit outcome of the key risks identified within our audit planning memorandum.

Result for the year

The Academy has reported a net expenditure for the year of £4,745 (2023: net expenditure of £5,777). After excluding the impact of the LGPS and fixed assets depreciation (expenditure of £5,046) the underlying result for the year was net income of £301 (2023: net income of £1,360).

This reflects the high inflation environment in the period. In particular, staff costs increased by £18.2k to £320.9K (2023: £302.7k). These costs are primarily driven by national pay awards and are therefore outside of the direct control of the academy.

Going concern and Pupil Numbers

As part of our audit testing, we have reviewed the budget for 2024/2025 and 2025/2026 academic year. The forecast demonstrates a budgeted reduction in student numbers and associated income from the ESFA one year in arrears. This is reflective of management's best estimates of government funding trends alongside student demand. Budgeted costs are expected to reflect the movements in income and based on our review, the assumptions used by management appear reasonable. It has been noted that management have budgeted for a growing deficit in the upcoming years. As part of our audit testing, we have reviewed communication with Peaslake Schools Trust and believe their continuing support show that the school is a going concern for the next 12 months.

The School has sufficient cash reserves at the year end to cover the deficit budgeted and their liabilities as they fall due for the year from the signing of the audit.

2. Significant matters

Full disclosure has been included within the financial statements on the basis on which the accounts have been prepared as a going concern and the uncertainty that is inherent within the assumptions used. We are satisfied with the basis of accounting adopted and the disclosures included within the financial statements.

Regularity

In addition to the financial statements audit we have carried out a limited assurance review to consider whether the expenditure incurred, and income received by the academy trust during the year has been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

It has been noted during our audit review that there are related party transactions between Peaslake Schools Trust and Peaslake Free School. Advance ESFA approval will be required, if charges become greater than £40,000 in the future. Per the Academy Trust Handbook 'Trusts must obtain ESFA's prior approval, using ESFA's related party on-line form, for contracts and other agreements for the supply of goods or services to the trust by a related party agreed on or after 1 September 2023 where a contract or other agreement exceeds £40,000 in the same financial year ending 31 August'.

Pension

We noted that the LGPS pension report highlights significant changes to the principal actuarial assumptions which has resulted in a larger surplus on the pension fund balance of £30,000. We note that the changes in these assumptions are in line with the rest of the academy sector and are the result of recent fluctuations in the economy. However, as it is not possible to ensure that the pension asset is recoverable, the pension asset ceiling has been reduced to a break-even position.

School Building

We reviewed the agreement in place for the building and discussed the possibility of putting a value on the lease in the prior year and including this in the accounts.

To allow a value to be introduced, there would need to be a valuation prepared, which would require a professional firm of chartered surveyors to advise as there is no experience among the trustees to reliably value the building in use. We have included a line in the related party disclosure note stating that the school is currently using the building at a peppercorn rent as agreed with Peaslake Schools Trust.

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3. Adjusted and unadjusted misstatements

Set out below is a summary of adjusted and unadjusted misstatements identified during the course of the audit.

Materiality is defined as the magnitude of misstatement in the financial statements that makes it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced. Materiality is an area of judgement and therefore subjective. Under International Standards on Auditing (UK), materiality must be considered not only at an overall financial statements level but also in relation to classes of transactions, individual account balances and disclosures.

Triviality is defined as the magnitude of misstatement in the financial statements which is unlikely to impact on the economic decisions of a reasonably knowledgeable person. All errors above triviality are reported to the management; errors below are not. Triviality is set based on the materiality value set.

All misstatements considered to be material individually or cumulatively are required to be adjusted. We have not set out below those misstatements encountered which are considered to be below trivial.

Materiality (£)	Triviality (£)
8,840	442

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3.1. Adjusted Misstatements

An adjustment was made in the accounts to:

- Update related party disclosure note.
- Update the Trustees Expenses and Remuneration disclosure note
- Update the Operating Leases disclosure note
- Update Key Management Personnel (KMP) figure to reflect only the nursery salary recharge that relates to the Head.

3.2. Unadjusted misstatements

Description	Account	Income/(Expenditure) (£)	Net asset/(liability) (£)
Being deferral of grant income received in the year which relates to 2024-2025 per remittance advice note and immaterial adjustment relating to income received in PY which was not deferred	Deferred Income		(4,450)
	Capital Expenditure from GAG		4,405
	Local Authority Capital Grants	45	
Being insurance prepayment understated and carried forward from the previous year	Insurance	1,111	
	Reserves		(1,111)
Being Accruals for cleaning, electricity, gas and telephone line.	Accruals		(580)
	Other Support Costs 3	371	
	Energy Costs	209	

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3.2. Unadjusted misstatements

Description	Account	Income/(Expenditure) (£)	Net asset/(liability) (£)
Being disclosure of prepayments omitted – Subscriptions	Prepayments		1,894
	Expenditure	1,894	
Being reversal of prior year Other debtor balance for August 2023 LAG SEN income received in the year	Other Debtors		(520)
	Local Authority SEN Funding	(520)	
Being movement of local authority grants currently reflected in GAG income	Other DfE or ESFA Income	521	
	Local Authority SEN Funding	(521)	
Being Breakfast Club income posted as expenditure in the accounts software resulting in a grossing up error	Unrestricted AFG Other – Donation Income	(500)	
	Educational Costs Other	500	
Being previous year creditor for pupil premium mistated	Other Creditors		1,808
	ESFA Pupil Premium Income	1,808	
Totals		**3,182**	
Net impact on result			

4. Accounting policies and practices

During the course of our audit, we reviewed the adequacy of the disclosures contained within the financial statements and their compliance with both relevant accounting standards and the requirements of Financial Reporting Standard (FRS) 102, the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2023 to 2024. We are satisfied that the Trust operates acceptable accounting policies and practices.

5. Audit risks

Presented below are the conclusions on the key risks identified as part of the Audit Plan:

Issue	Description	Planned response	Conclusion
Income Recognition	Risk that income could be understated, or cut-off errors could occur with income recognition.	Reconcile in total the income per remittances to amounts recognised in the accounts. Reconcile the remittances to the income schedules provided by the funding bodies. Review cut-off procedures and systems for income recognition.	Have identified some income not recognised in the correct period during testing. Have also identified income recorded in the incorrect code during testing. Please see section 7.1 for follow up on audit risk.
Errors and Fraud due to Management Override	Risk of errors in the cut-off of expenditure leading to the accounts not reflecting a true and fair view and thereby affecting management decisions based on the accounts. Risk of fraud as a result of failure of internal controls. Risk of error or fraud as a result of override of internal controls.	Cut-off to be tested. Review systems and control procedures through discussions with the accounts staff and complete a number of walkthroughs to confirm systems and controls are in place. Discuss with management if any frauds have occurred and review any systems in place to mitigate the risks. Review of journals posted to backing rationale and documentation.	No such transactions identified during testing. Have completed a review of journals, cut-off and walkthrough testing and nothing unusual noted which could indicate management override.

Issue	Description	Planned response	Conclusion
Related Party Transactions	Risk that related party transactions are not correctly disclosed in the accounts.	Request information on related parties from the Governors. Review transactions comparing to Governors register of interest and confirm no further related party transactions to be disclosed. Review systems and controls for reporting related party transactions.	Have identified related party transactions in the year and have updated these in the accounts.
Potential Fall in Pupil Numbers	Risk that changes in demographics or Ofsted rating could lead to a fall in pupil numbers which would lead to a fall in GAG funding and could impact the School's ability to proceed as a Going Concern.	Review pupil numbers expected for the coming year. Review for fall in income levels received by the school. Review management accounts, budgets/forecasts and minutes of meeting for indications of fall in pupil numbers. Review minutes of governor meetings.	Have reviewed the Going Concern position and have agreed that the School is a Going Concern for the next year. Noted that pupil numbers have dropped by 22% from Autumn 2023 to Autumn 2024 per the census' provided, however, this will not impact the 2024 GAG income as this is calculated on the 2023 numbers.
Going Concern	Risk that changes in government funding may impact the school's ability to continue as a Going Concern. Risk that disclosure of Going Concern position is not disclosed in the financial statements.	Review budget funding forecast return submitted to the ESFA. Discuss any issues with management. Review disclosures to ensure they reflect the appropriate Going Concern position.	Have reviewed the Going Concern position and have agreed that this is correct. It has been noted that the school is anticipating a continuing increase in deficit in future years, however it has been confirmed that they will be supported by the Trust to cover this.

Issue	Description	Planned response	Conclusion
Reliance on Key Members of Staff	Risk that segregation of duties or other controls may be compromised should members of the finance team be absent due to ill health or leave the role at short notice. Risk that knowledge or experienced has not been handed over after staff changes have occurred.	Discuss with management any staff changes or issues in the year. Review operation of systems and controls.	Noted that there is still a reliance on key members of staff in the year. Noted that this is a small school which does not employ many staff. Recommendation point raised in section 7.1 to relieve pressure on key members of staff.

6. Control recommendations raised in previous audits

The recommendations raised during previous audit engagements were reviewed for updates this year, the outcomes are as follows:

Issue reported	Recommendation made	Update
Debtors Recoverability During the audit last year, we reviewed the debtor's ledger for recoverability. It was noted that there were a lot of outstanding debts that were past the due date for payment. When discussed with management it was noted that these debts were still in the process of being chased.	We recommended that regular checks of the debtors ledger are performed, and any debts which are approaching their due date are chased for payment promptly to reduce the risk of cashflow issues arising and where recoverability of debtors is not certain that provision for the debts is made against debtors.	**Resolved** – Management noted prior to the start of the debtors testing that there was one bad debt that they wish to write off. Sampled this debtor for testing and can see that it was chased by management before the year end. Audit adjustment made to create a bad debt provision for the total of these invoices to this family. Noted that the school continues to transact with this family, despite knowing these are bad debts, but this is inline with the schools charitable purpose. Amounts are considered trivial, so no concerns identified. We further tested the trade debtors and noted that this debt was paid after the year end. No issues to note during the year and prior year audit point resolved.

7. Control recommendations raised this audit

The recommendations raised during the audit were as follows:

7.1.

Risk	Issue reported	Potential consequence	Recommendation made
Prepayments	Noted in the year that the client does not maintain a prepayment schedule and relies on these to be picked up during the accounts preparation stage at year end.	There is a risk that prepayments could be materially understated and expenses materially overstated, incorrectly increasing any deficit in the year.	We recommend that any invoice for a subscription is added to a prepayments schedule. On this schedule, it should note how many months have been prepaid, so this expense can be split correctly across the relevant years. The same applies to any services paid for in advance but will not be received until after the year end, either in part or in full.
Accruals	Noted in the year that the client does not maintain an accruals schedule and relies on these to be picked up during the accounts preparation stage at year end.	There is a risk that accruals could be materially understated at the year end and expenses materially understated, incorrectly decreasing any deficit in the year.	We recommend that an accruals schedule is prepared at the year end before the accounts preparation stage, which identifies any services that they have received before the year end which they will have to pay for post year end (e.g. gas, electricity bills etc).
Deferred Income	Noted in the year that income is not deferred to the correct period and is reflected in the accounts when it is received.	There is a risk that income could be materially overstated in the year and understated in the next financial year. This would decrease any deficit in the current year, but increase any in the next year.	We recommend that when income is received, it is compared against any payment schedules to check whether the income relates to the current year or the next year. If noted that it relates to the

7.1.

Risk	Issue reported	Potential consequence	Recommendation made
			next year, it should be posted to the deferred income account code.
Reliance on Key Members of Staff	Noted in the year that there is a reliance on key members of staff/volunteers to complete most functions in the finance department.	This can slow processes in the finance function down, and some important transactions like accruals/prepayments might be missed as the members of staff are busy with other duties to attend to.	We recommend that all invoices should be posted to Xero when received. This will reduce reliance of paper copies being kept and found by the relevant member of staff. It will also reduce the pressure of finding the invoices at the year end.
Completeness of Income	Noted in the year that income schedules for donation income are not kept or maintained.	This means that income received cannot be checked to income anticipated. It was noted in the year that some income relating to the breakfast club had been posted to an expenditure code in error. The preparation of an income schedule would ensure this income stream is complete.	We recommend that an income schedule is maintained for all 'donation' income per Xero. This could just be a list of all trips and children in attendance, or keeping hold of sign in sheets for future reference.
Regularity Compliance – Management Accounts	Noted in the year that management accounts were not sent to the Chair of trustees every month, as required by the Academies Trust Handbook in section 2.19. Also note that the balance sheet was not included in the management accounts sent, as required in the	There is the risk that the academy could lose funding if it is decided that they are not being compliant with the Academies Trust Handbook.	We recommend that management accounts are sent to Trustees to review at least 6 times a year and that these management accounts include a balance sheet. We also recommend that the management accounts are sent monthly to the Chair of Trustees.

7.1.

Risk	Issue reported	Potential consequence	Recommendation made
	Academies Trust Handbook in section 2.18.		
Approval of Bonus Payments - Regularity	Noted that a bonus payment was made in the year. We received an email from David Newman, the Vice Chair of Governors, sent to Mark Foster, the Chair of Governors, stating the bonus to be paid. However, we have seen no evidence that this has been approved by the Chair or evidence to suggest that this was discussed with other Trustees.	Payments could be made which are not in line with the Academies Trust Handbook, and which could be deemed a breach of compliance.	We recommend that all bonuses are discussed in Trustee meetings, with minuted evidence. We also recommend that a follow up letter is sent to the individual receiving the bonus from the Chair of Trustees in order to maintain a record of the decision.
Recharges to the Nursery for Staff Hours	Noted in the year that there are no formal agreements in place with the Trust for salary recharges or staff secondments.	Calculations of hours owed may not be an accurate reflection of the amount of hours realistically worked by the employee working for the nursery. This could mean that the school could be losing money owed for hours worked for the nursery.	We recommend that there is a review of hours worked by staff recharged to the nursery and the staff seconded. We also recommend that a formal agreement is put in place to ensure that both parties are paid/are paying fairly for services received.

8. Independence

Non-audit services provided by Alliotts and its related entities to the School:

Service	Description	Safeguard
Statutory accounts production	This service is only to produce the statutory format accounts from the trial balance provided by management, along with other disclosures as provided by management.	This is wholly mechanical data entry process involving no judgements by Alliotts, with informed management reviewing and approving the final reports. As a result, no safeguards are deemed necessary.
Other	Alliotts LLP provides additional consultancy support to Peaslake Free School Limited in regards of TPA returns and various other matters.	Alliotts is not involved in any management decisions and the impact of this support does not affect the accounts. Therefore, no safeguards are deemed necessary.

In accordance with International Standard on Auditing (UK) 260 “Communication with those charged with governance”, there are no changes to the details of relationships between Alliotts LLP and its related entities and the Academy that may reasonably be thought to bear on Alliotts LLP’s independence and the objectivity of the audit principal and the audit staff and the related safeguards from those disclosed in the Audit Plan.

9. Sector update

9.1. Amendments to FRS102

The Financial Reporting Council (FRC) have finalised changes to the UK accounting standards that are effective for accounting periods starting on or after 1 January 2026. This would be effective for the school year ended 31 August 2027 on the basis there is no change to the sectors year end.

The amendments include:

a) Revised revenue accounting requirements that are more aligned with international standards (IFRS 15) that applies a five-step model for revenue recognition using 'promises' rather than 'performance obligations'.
    i. The steps include: Identify contract; Separate performance obligation; Determine transaction price; Allocate transaction price; Recognise revenue.
    ii. For most academies this is not expected to lead to any changes to the level of income recognised within the financial statements.
    iii. There is no restatement of comparatives required should this change impact the reporting of the academy's revenue.

b) Revised lease accounting that is based on a balance sheet approach reflective of IFRS 16 where most leases are capitalised. This would include current operating leases being recognised on the balance sheet as 'right of use assets'.
    i. Most academies will not be impacted by this change which will see operating leases capitalised.
    ii. Leases will be capitalised for the period in which the new standard is adopted.
    iii. There is no restatement of comparatives required. Assets recognised is equal to the liability on transition. Any cumulative effect of initially applying the standard is recorded as an adjustment to opening retained earnings.
    iv. Overall, the impact to the financial statements would be a weakening of the balance sheet at the current asset level since a proportion of the 'Right of use liability' would be recognised within creditors due within one year.
    v. This change may have minimal impact on the surplus/(deficit) reported for the year since the combined depreciation and interest charge could be similar to the existing annual operating lease costs already recognised through the I&E.

9.2. Academy trust handbook 2024

The ESFA has published the updated handbook that comes into effect from 1 September 2024. The main changes include:

a) Finance leases – trusts no longer need ESFA approval to enter into these where the lease category appears on the DfE approved list. This includes assets such as IT equipment, telephony, furniture, standard equipment utilised throughout the academy, etc.
b) The electric vehicle salary sacrifice scheme has been paused for FY24/25.
c) Internal scrutiny – Trusts with annual income > £50m should move towards a formal internal audit function either in-house or external.

9.3. Accounts direction update

Changes and clarified guidance includes:

a) A reminder and new section over what academies must do. The list below highlights the key requirements in relation to an academy trust's accounts but does not seek to cover all 'musts':
   i. Prepare accounts for the academy trust's financial year.
   ii. Ensure the content of the accounts complies with company law, charity law and this Direction.
   iii. Ensure a governance statement is included in the annual report, which provides a conclusion on whether the academy trust has an adequate and effective framework for governance, risk management and control.
   iv. Maintain adequate accounting records.
   v. Have the accounts audited by an independent registered auditor, who will express an opinion on their content.
   vi. Ensure the accounting officer has made a statement on regularity, propriety and compliance.
   vii. Include an independent reporting accountant's conclusion on regularity, as part of the accounts
   viii. Submit the audited accounts, external auditor's findings report and an annual internal scrutiny report to ESFA by 31 December 2024
   ix. Provide a copy of the accounts to every member and to every person who is entitled to receive notice of general meetings.
   x. Publish the full accounts on the academy trust's website by 31 January 2025
   xi. File the accounts with Companies House by 31 May 2025

b) Expanded the review of effectiveness of the system of internal control, to include a conclusion on whether the academy trust has an adequate and effective framework for governance, risk management and control. Academy trusts must include this conclusion.

c) Updated ESFA feedback to the sector on the outcomes of its assurance work and compliance with the Direction (see below).

d) Provided further examples of sources of information to inform the accounting officer's statement of regularity, propriety and compliance.

e) Confirmed how 16-19 core education funding should be disclosed in the financial statements.

f) Clarified that the staff costs note should separately identify 'other employee benefits'.

g) Clarified how an academy trust might determine an appropriate value, for the initial recognition of premises occupied under a long leasehold.

h) Updated the information to be disclosed for agency arrangements, to include cumulative unspent fund balances.

9.4. ESFA feedback to the sector

Following an ESFA review of academy trust accounts, audit findings reports and internal scrutiny reports, it has identified the following areas which will help academy trusts improve compliance with the Accounts Direction:

Issue	Improvement
Submission deadlines are not always achieved. For example, late accounts due to changes of staff, particularly the accounting officer. **Consequence:** potential follow up action by ESFA.	Forward plan and establish a delivery timetable early in the year. Ensure there is someone available to sign the accounts.
The trustees' report does not always represent the academy trust's current circumstances. For example, exemplar text from the model accounts is copied without amendment or the report is not updated from the previous year's text. **Consequence:** stakeholders do not have the context to interpret the financial results/position of the academy trust.	Although trustees may seek assistance in drafting the report, the trustees must approve the final text.
The elements of the governance statement covering internal scrutiny are not always consistent with the actual scrutiny arrangements at the academy trust. For example, the option chosen for delivering internal scrutiny reported in the annual scrutiny report, is different. **Consequence:** potential that information on the academy trust's internal control environment is misleading.	Trustees must be satisfied of the accuracy and consistency of the governance statement, before approving the final text.
Internal scrutiny arrangements are weak. For example, areas for review are set by the internal scrutineer. **Consequence:** the board may not have assurance that the academy trust's system of internal control is effective.	The planning of the programme of internal scrutiny must be informed by the academy trust's risk register and agreed between the trust board, the audit and risk committee and the internal scrutineer.
High risk recommendations from the audit findings letter are not always actioned in a timely manner. For example, outstanding recommendations are carried forward from year to year.	Ensure the audit and risk committee review the auditor's findings and monitor timely action taken by the academy trust's managers in response to those findings.

Consequence: significant weaknesses in the academy trust's financial reporting procedures and internal controls are not rectified.	
Where the model accounts provide statements that must be used, the academy trust must not omit that text. For example, additional statements relating to estates management, required in the 2022/23 Direction, have not always been included. **Consequence:** compliance with both the Direction and the model accounts is a requirement of the funding agreement conditions.	Review the 'what has changed' sections of the Direction and model accounts for both 2022/23 and 2023/24 and ensure the academy trust's own financial statements template is updated for all required changes.

9.5. Technical qualifications reform update

On 24 July 2024, the DfE announced that they are undertaking a focused review of qualifications reform at level 3 and below, alongside re-contracting T level qualifications. The review will conclude by the end of the year.

DfE will place a pause on the removal of 16 to 19 funding from qualifications assessed as overlapping with T Levels, due to take place on Wednesday 31 July 2024. This will mean that, subject to any commercial decisions made by awarding organisations on these qualifications, they can be funded for 16- to 19 year-old new students in the 2024 to 2025 academic year.

T Levels are high-quality qualifications which provide young people with a firm foundation for their future. DfE will roll out new T Levels in September 2024 and 2025 to ensure that young people continue to benefit from these respected qualifications.

9.6. ESFA report on results from its funding reviews

In October 2023, the ESFA published a report, (Common findings from funding assurance work on post 16 education providers), based on the assurance reviews it carried out in respect of funding claims for the year 2021 to 2022.

This was to raise awareness of common post-16 funding rules' compliance issues and to help education providers ensure and/or improve their compliance and submit complete and accurate post-16 funding claims. It is recommended that this report is shared with Trustees to enhance their understanding of what is a complex area but also to raise awareness of common issues.

9.7. Sustainability and reporting

Whilst many companies are including sustainability and climate change-related information in their annual reports, only the largest private and listed companies and academies are required to provide such information. This disclosed information is not yet subject to any independent 'checking' which has resulted in the 'greenwashing' claims about some unverified information contained in annual reports.

June 2023 saw the issue of the first two international sustainability reporting standards aimed at improving trust and confidence in company disclosures about sustainability and climate change. The two IFRS Sustainability Disclosure Standards are internationally effective from 1 January 2024 though have not yet been adopted by UK standard setters. However, it is likely that compliance will become mandatory in the near future. To begin with, the obligation may only be for large companies but, the 'trickle down' process is likely to require many companies to ensure that they can provide adequate information to others in their supply chain who have the reporting obligation. As is usually the way, the reporting obligation will ultimately be extended to smaller companies.

In anticipation of the above, it is advisable to start discussions around sustainability reporting and data early although it is anticipated that any significant changes will be phased in via the accounts direction ahead of any significant implementation.

9.8. Digital and technology standards

In January 2024 the Department for Education provided update to its guidance document "Meeting digital and technology standards in schools and colleges". The document provides guidance for educational establishments with respect to cyber security standards, this includes those relating to:

Boundaries and firewalls; Security features; Access restrictions; Multi-factor authentication; Anti-malware; Application downloads; Licenses and patches; Data backups; Business continuity; Reporting of cyber-attacks; Data protection; and Staff training.

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