



# Internal Scrutiny Annual Report

Growth Multi-Academy Trust

*Prepared by Nigel Smith for the Year Ended 31<sup>st</sup> August 2025*

## Introduction

Internal Control visits were undertaken at the Growth Multi Academy Trust ('the Academy') in accordance with the Service Level Agreement between drb Schools & Academies Services Ltd and the Growth Multi Academy Trust.

The reviews have been undertaken to provide an independent assurance report to the Academy's Trustee Board and Finance/Audit Committee on the adequacy and effectiveness of the financial controls operating within the Academy in accordance with the requirements contained in the Academy Trust Handbook (formerly Academies Financial Handbook).

Where issues or omissions in the system of internal control were identified, we included recommendations for improvements in our reports.

The reports provide the Board, Governors, Audit Committee and Finance Committee with limited assurance that the following issues have been complied with:

- The financial responsibilities of the Governing Body/Directors are being properly discharged.
- Resources are managed in an efficient, economical, and effective manner
- Sound systems of Internal Control are being maintained
- Financial considerations are fully considered in reaching decisions.

We emphasise that it is the Trust Board / Academy's responsibility to ensure recommendations are acted upon in a timely manner and any changes should be monitored to ensure they are effective in improving the Academy's financial resources.

Any recommendations raised in the reports are followed up on the next visit, usually scheduled for the next term. Any items identified which pose a significant risk should be implemented as a matter of priority.

## Schedule of Visits: 2024/25

| Name of Academy / MAT         | Autumn   | Spring   | Summer   |
|-------------------------------|----------|----------|----------|
| Stanton Bridge Primary School | 22/01/25 | 30/04/25 | 18/09/25 |

## Financial Management

The Internal Control testing covers the following areas:

### *Purchases*

Five payments made within the period are selected to ensure:

- The payment is correctly authorised.
- The payment is correctly authorised in the accounting system.
- The invoice is correctly authorised.
- The invoice agrees to the order.
- That goods or services have been certified as received.
- The order is correctly authorised.
- That the order has been placed with an appropriate supplier.

### *Contracts*

Details of any contracts with a value over a prescribed limit are obtained and the documentation reviewed to ensure that the correct quotation/tender procedures have been followed.

## *Capital Expenditure*

Progress against any significant capital contracts is reviewed to ensure payments are appropriate and progress of the project is satisfactory.

## *Funding Reconciliation*

Review the receipts from the ESFA and LA checking the amounts agree with the source documentation before tracing onto the Finance system.

## *Income*

Select receipts and ensure money is banked promptly and in full, ensuring monies are recorded correctly in the accounting system. For those academies with cashless arrangements, settlement statements are checked with supporting information.

## *Payroll*

- Five employees from the payroll are selected and the salary details will be checked back to personnel records to confirm that the amount paid is correct
- Five amendments to the payroll are checked to ensure that appropriately authorised source documentation exists
- The final payroll print for one month is reviewed to ensure that it has been appropriately authorised.

## *Accounting Systems*

- Bank reconciliations are reviewed to ensure that they have been correctly prepared and authorised.
- Control account reconciliations are reviewed to ensure that they have been correctly prepared and authorised.
- The procedures used to prepare financial reports issued to Governors and Officers, and ESFA are reviewed through sample checks to be satisfied that they are completed accurately and promptly.
- The Internal Control Officer checks the function of reports and budget monitoring reports.

## *Reports and Returns*

Review the latest reports submitted to the ESFA and Governors and agree to source documentation.

## *Governance*

A reminder of the key governance issues with notes on how the academy or MAT/MAC is showing compliance on these matters.

## **Executive Summary**

The academy has a database of contracts on an Excel spreadsheet.

This is a comprehensive document, and data is populated into columns providing all the necessary details including notice periods and termination clauses.

Stanton Bridge Have an agreement with Judicium Education to include UK GDPR which expires on 31<sup>st</sup> March 2026.

They cover GDPR compliance across three areas being IT, MIS and Curriculum. Any highlighted actions are followed up by the academy.

Stanton Bridge now use Data Plan as their payroll provider. They use software called VERA (Virtual Employee Resource Area). This system logs all the contractual information for each employee. The employees can then log-in for electronic access to payslips and P60's and to update current email addresses. VERA is a secure site for uploading new starters and contractual amendments. The Data Plan system covers payroll, pensions, and fully managed HR administration. Data Plan will also be used for the recording of DBS and Occupational Health records.

Stanton Bridge are still using SIMS as the school MIS system through Education Software solutions (ESS).

The Next Generation MIS system was progressing with additional benefits available such as documentation uploads and Pupil Premium data.

The catering at Stanton Bridge is now an inhouse arrangement. The academy uses a company called Catering Management Consultants Ltd (CMC) as their management service and pay a £6k fee to ensure compliance. It was reported that the kitchen was running well, and the food quality and quantity had improved. The numbers for catering have increased to approximately 300 pupils and hours of staffing had been increased across the board to cope with the uptake. A request had been made to extend the catering hours, and the academy would allow for a small deficit if it occurred. There had been lots of changes to ensure compliance with legislation.

The academy is covered by the Risk Protection Arrangement for insurance purposes and Marsh for boiler insurance.

It was advised that boiler insurance with Marsh was in place until December 2025, but the academy had been advised that no new policies would be generated after June 2025.

The RPA arrangements were reviewed and following a webinar with the DfE the recommendation was to stay with the RPA.

The energy supply was discussed and the school decided to remain with the Local Authority using the ESPO framework based on government recommendation. With more members using this framework there is a degree of protection against expected severe price increases.

The gas contract runs until 31<sup>st</sup> March 2027 whilst the electricity contract runs until 1<sup>st</sup> October 2026.

Stanton Bridge moved over to Fortress for a refuse collection agreement with effect from 7<sup>th</sup> March 2025.

The Pupil Premium Strategy Statement for 2024/25 appears on the school website and the budget allocation was £239,760 for the academic year.

The 2024/25 review of how the Sports Grant funding was spent was published on the school website by 31<sup>st</sup> July 2025.

The indicative funding was £19,340.

A SEND review had taken place, and the visit had also included oversight of how the school managed specific children and their plans. The availability of 1-1 sessions for support outside the classroom was noted and staff were commended for their hard work and commitment.

Academies generally were struggling with expenditure because of increased SEND spending obligations which were underfunded.

An increase in SEND children meant that the usual staffing framework had not been in place and there had been a need to employ an extra support staff member to meet the needs of the SEND children. Applications had been progressed for EHCP's.

This situation was not just related to nursery resources but across the whole school.

EHCP delays in approval were due to the pressure on Local Authority resource in general.

The school was always in contact with specialist provision to support SEND children.

SEND was noted as investment heavy in resources and was a priority as there was a high level of need and this was a focus for the SDP.

The last formal inspection had noted that the school was hasty in their identification for SEND although it was now promoted for schools to early identify SEND concerns.

A selection of bank deposits was checked from the paying in slips through to appearing on the bank statement and SIMS receipt sheets.

Data Plan the payroll provider advise of the payroll processing deadlines.

For teaching staff there had been a 5% uplift on the employer pension contributions.

It was reported that the cost of the Employer National Insurance Contributions increase on the monthly payroll was £2,885.

The monthly management accounts were seen and each month the Trial Balance, Balance Sheet and monthly cashflow forecast were provided.

The BFR and 3 Year Forecast were submitted in accordance with the deadline of 28<sup>th</sup> August 2025.

The Declaration of Interest forms were completed with information shown on Governor Hub for 2024/25.

The Audit Committee Terms of Reference were approved for use until the first meeting of the 2025/26 academic year.

The Academy's Self-Assessment Health check on behalf of Stanton Bridge was submitted in accordance with the deadline of 15<sup>th</sup> March 2025.

The Land & Buildings Collection Tool had a deadline for submission of 12 November 2024 which was adhered to at Stanton Bridge.

The Integrated Curriculum Financial Planning analysis had also been updated. It was stated that it is important for Trustees to be able to explain why the school varies from the DfE guide figures.

The website has been refreshed and there is a separate website for the Growth Academy Trust Ltd.

The Governance Professional outlined for the Trustees the information which should appear on the school website and reminded them that OFSTED do scrutinise a school's website prior to an inspection.

Trustees were reminded of the need to include information regarding governance arrangements on the school website as follows:

- Name
- Governor Category
- Term of Office
- Committee Membership
- Positions
- Pecuniary Interests
- Attendance at meetings.
- Trustees who left in the previous twelve months should be included.

Feedback from Trustee visits revealed that the deep dive into Internet Safety had noted strong online safety practices.

Link Trustees were approved until the first meeting of the 2025/26 academic year covering the following areas:

- Looked after children.
- Safeguarding
- Safer Recruitment
- SEND

## Risk Management

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 these risks. The board of trustees is of the view that there is a formal on-going process for identifying, evaluating, and managing the academy trust's significant risks. This process is regularly reviewed by the board of trustees.

The Emergency Plan has been reviewed and accepted with a business continuity process in place.

The trustees recognised the risk to future funding with a decrease in pupil numbers and the increase in costs had been considered.

## Safeguarding

- The Designated Safeguarding Lead takes the responsibility for safeguarding and child protection including online safety.
- The DSL liaises with the safeguarding partners and works with other agencies in line with Working Together to Safeguard Children.
- Training is undertaken to obtain the knowledge and skills required to carry out this role.
- Ensures all staff have read and understood Part 1 of Keeping Children Safe in Education.
- Provides staff in school with the knowledge, skills and support required to safeguard children.
- Takes responsibility for the accurate and timely recording of safeguarding and child protection concerns and has overall responsibility for safeguarding and child protection files.
- Attends or ensures an appropriate representative attends multi-agency safeguarding or child protection meetings.
- To promote a culture of safeguarding in which every member of the school community acts in the best interests of the child.

## Health & Safety

As a responsible employer the Governing Body of Stanton Bridge Primary School honour their legal obligations, in particular the requirements of the Health and Safety at Work Act 1974 and associated regulations and codes of practice.

The Governing Body recognises and accepts its responsibilities and duties as the employer to conduct its operations in a manner which protects the health and safety, and welfare of employees, students and visitors so far as is reasonably practicable.

In compliance with the management of Health and Safety at Work Regulations, risk assessments are undertaken, and arrangements are made, where significant risks are identified, for any necessary preventative and protective measures to be put in place as far as is reasonably practicable using a sensible risk management approach.

It is understood that all of Stanton Bridge Primary School employees have a duty of responsibility to take reasonable care of themselves and others and to co-operate to ensure statutory duties and obligations are fulfilled.

### **Estates Management**

The LED lighting was being installed with a phased approach.

## **Emerging issues for the Academic Year 2025-26**

- Element of pay awards that may not be funded by the Government.
- The changing political landscape for the academies sector and the impact on growth for the Growth MAT.
- Increase in children's additional needs and ensuring the Growth MAT has the right skills and support for those pupils.
- Uncertainty in forecasting comes from government funding and outlook.
- Pupil numbers.



**Signed**

**Date** 08/12/25

**Nigel Smith on behalf of drb Schools and Academies Services Ltd**