

Management letter

Prepared for the board of trustees of The Liverpool Joint Catholic and Church of England Academies Trust

For the year ended 31 August 2022

Haines Watts

Contents

	Page
1 Introduction	1
2 Statutory audit communication	2
2.1 Objectivity and independence	2
2.2 Audit approach and materiality	3
2.3 Accounting policies	4
2.4 Significant findings	4
2.5 Accounting estimates and judgements	4
2.6 Funding position at 31 August 2022	4
2.7 Reconciliation of audited surplus/deficit	5
2.8 Significant difficulties encountered during the audit	6
2.9 Accounting and financial controls	6
2.10 Management representations	6
2.11 Audit opinion	6
3 High risk areas	7
4 Report of significant weaknesses in systems and internal controls	11
5 Status of audit recommendations from previous year	17
6 Regularity	18

1. Introduction

We are pleased to set out in this document our report to the trustees of The Liverpool Joint Catholic and Church of England Academies Trust for the year ended 31 August 2022.

Our responsibilities as auditors are set out in the International Standards on Auditing (UK and Ireland) (“ISAs”). We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

We have carried out our audit in accordance with the terms of our engagement letter dated 6 April 2022 in order to express an audit opinion for UK statutory purposes on the financial statements of The Liverpool Joint Catholic and Church of England Academies Trust for the year ended 31 August 2022. We have complied with the Financial Reporting Council’s Ethical Standard and all threats to our independence, as identified to you in our audit plan letter dated 17 October 2022, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

In this report, we present the key findings from our audit, together with a commentary on the significant matters arising. The matters that have been reported are limited to those deficiencies identified during the audit which we have concluded are of sufficient importance to bring to the attention of those charged with governance. This report has been discussed comprehensively and agreed with A Robb.

This report has been prepared for the sole use of the trustees of The Liverpool Joint Catholic and Church of England Academies Trust. We understand that you are required to provide a copy of this report to the Education & Skills Funding Agency who may share this information internally within the Department for decision making purposes. With the exception of this, no reports may be provided to third parties without our prior consent. Consent is, and will only be, granted on the basis that such reports are not prepared with the interests of anyone other than the academy in mind and that we accept no duty or responsibility to any other party. No responsibilities are accepted by Haines Watts towards any party acting or refraining from action as a result of this report.

We would like to express our thanks to all members of the academy trust’s staff who assisted us in carrying out our work.

2. Statutory audit communication

2.1 Objectivity and independence

We conducted our audit in accordance with the Code of Ethics of the Institute of Chartered Accountants in England & Wales and the Ethical Standards published by the United Kingdom Auditing Practices Board. We have considered our independence and objectivity in respect to the audit for the year ended 31 August 2022.

In addition to auditing the financial statements we also provided, through other individuals, the following services to The Liverpool Joint Catholic and Church of England Academies Trust for the year ended 31 August 2022:

- Preparation of the statutory financial statements.
- Audit of the EOYC return.
- Preparation of the Annual Accounts Return.

We have outlined below the safeguards that we have put in place to ensure that these services provided in 2021/22 do not cause any breaches in our independence and objectivity in relation to the audit.

Non audit service provided	Safeguards put in place to reduce the threat to our integrity, independence and objectivity
Preparation of the statutory financial statements	Internally the accounts are reviewed by a separate individual from those who have prepared the financial statements. The accounts are reviewed in full by those charged by governance of the academy trust to ensure they comply with ESFA guidance. Any accounting judgements required are made by the audit client.
Preparation of the Annual Accounts Return	The return is prepared from data in the statutory financial statements and as such is covered by those safeguards above.
Audit of the EOYC return	This service is provided by a separate individual from those who have audited the financial statements.

Haines Watts charged £1,200 for completion of the Annual Accounts Return.

Haines Watts charged £900 for the Teachers' Pension EOYC audit and £12,000 for the audit of the academy trust.

To maintain our independence as auditors we can also confirm that:

- Haines Watts, its partners and the audit team have no family, financial, employment, investment or business relationship with the company; and
- audit and non-audit fees paid by the company do not represent a significant proportion of total fee income for either the firm or office.

We confirm that, in our professional judgement, the firm is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff is not impaired.

Legal and regulatory requirements

In undertaking our audit work we considered compliance with the following legal and regulatory requirements, where relevant:

- Companies Act 2006.
- Charities Act 2011.
- Academies Act 2010.
- Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017.
- Academies Accounts Direction 2021 to 2022.
- Academy Trust Handbook 2021.
- Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102).
- Applicable accounting standards.

2.2 Audit approach and materiality

Our audit planning has taken account of the issues highlighted through discussions with A Robb, together with our knowledge and understanding of the academy trust.

We confirm that there were no restrictions on the scope of our audit procedures and we have been able to undertake our work as set out in our planning meeting.

In our planning we have taken account of the results of our risk assessments made in accordance with the guidance set by the ISAs. Our consideration of high risk areas is documented in full within section 3 of this report.

Based on this rigorous process we have used our professional judgement and formed a materiality level. A matter is material if its omission or misstatement would reasonably influence the economic decisions of a user of the financial statements and the value at which if errors, on their own or in aggregate, were uncorrected would result in a potential qualified audit opinion. The audit materiality of the financial statements as a whole has been set at approximately 2% of total incoming resources.

We have considered this level of materiality based on the draft accounts for the year ended 31 August 2022 and are satisfied that it continues to be appropriate. Underpinning materiality is a level of triviality, £1,000, at which any error or omission in excess of this value is recorded and reported to management.

In planning and carrying out our work, we applied a group materiality level to The Liverpool Joint Catholic and Church of England Academies Trust of £277,000 based on 2% of income.

2.3 Accounting policies

In preparing the financial statements of the academy trust, directors/trustees are required under FRS 102 to review the academy trust's accounting policies on an annual basis to ensure they remain appropriate to the academy trust's circumstances and are properly applied.

We have reviewed the accounting policies selected and operated by the academy trust, and are satisfied that they are acceptable.

2.4 Significant findings

There are no matters that we feel need bringing to the attention of the trustees.

2.5 Accounting estimates and judgements

The property is recorded in the accounts at valuation. The basis of the valuation is existing use value calculated on a depreciated replacement cost basis.

Depreciation is provided on a straight line basis on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives.

The principal annual rates used were as follows:

Leasehold and Freehold buildings	50 years straight line
Computer equipment	3 to 4 years straight line
Fixtures, fittings & equipment	5 to 10 years straight line
Assets under the course of construction	nil until brought into use.

2.6 Funding position at 31 August 2022

Restricted general funds are those resources that have been designated restricted by the grant provider in meeting the objects of the academy trust and are restricted to both the day to day running of the academy trust and capital expenditure. The balance carried forward on this fund is a deficit of £1,467,000, being £1,617,000 general funds less the pension deficit of £3,084,000.

Restricted fixed asset funds are those funds relating to the long term assets of the academy trust used in delivering the objectives of the academy trust. The balance carried forward on this fund is £33,468,000. Additional analysis of this fund by nature has been provided to comply with the Academies Accounts Direction.

Unrestricted funds are funds to which the governing body may use in the pursuance of the academy trust's objectives and are expendable at the discretion of the trustees. The balance carried forward on this fund is £715,000. The trust began pooling its GAG resources on 1 September 2021 and as such all funds are recognised centrally.

2.7 Reconciliation of audited surplus/deficit

The surplus/(deficit) per the financial statements has been derived as follows:

	Balance sheet		SoFA	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
Surplus/(deficit) per the draft trial balance				936
Depreciation reallocated from fund codes		1,058	1,058	
Depreciation corrections	89			89
LAC pupil premium income and expenditure reallocation – current year	38			38
LAC pupil premium income and expenditure reallocation – prior years	30			30
FRS102 pension adjustment	5,323			5,323
Reallocate deferral of supplementary grant	146			146
CIF loan interest		1	1	
Total				5,503
Impact on reserves				4,567
Surplus/(deficit) per financial statements				5,503

There are uncorrected misstatements totalling £11,013 as set out in the appendix.

2.8 Significant difficulties encountered during the audit

We did not encounter any significant difficulties during the audit.

2.9 Accounting and financial control systems

During our audit we examined the design and implementation of the internal controls relevant to the accounting systems and procedures.

The review of internal controls was carried out with a view to expressing an opinion on the financial statements for the year and was not directed primarily towards discovering weaknesses or towards the detection of fraud. Therefore our comments on these systems include only those matters that have come to our attention as a result of our normal audit procedures, and consequently our comments should not be regarded as a comprehensive record of all weaknesses that may exist or of all improvements that might be made. Please refer to section 4 of this report.

2.10 Management representations

We include a copy of the draft management representation letter. There are certain specific representations which we are required by auditing standards to obtain from management as part of our audit procedures. In addition, we are required to obtain other representations on matters material to the financial statements where other sufficient appropriate audit evidence cannot be reasonably expected to exist.

2.11 Audit opinion

Based upon the findings and conclusions of our work, we expect to issue an unqualified audit opinion on the financial statements.

3. High risk audit areas

Issue	Audit risk	Audit procedures undertaken	Conclusion
<p>Fund Accounting</p> <p>The accounts include a number of restricted and unrestricted funds and the audit risk is that income and expenditure is not correctly allocated to the correct fund.</p> <p>Funding providers will impose restrictions on the use of funds given to the academy trust. Such funds should be allocated to the statement of financial activities in accordance with guidance by individual funders.</p>	<p>Incorrect disclosure of restricted and unrestricted reserves in the financial statements.</p>	<p>We reviewed the nature and purpose of each fund in line with supporting documentation and tested a sample of transactions to ensure that they are allocated to the correct fund.</p> <p>Reviewed income and expenditure headings on a line by line basis to ensure compliance with the Academies Accounts Direction.</p>	<p>There are no uncorrected material misstatements in respect of the allocation between restricted and unrestricted reserves in the financial statements.</p> <p>No issues were found during our income and expenditure testing.</p> <p>Restricted and unrestricted income and reserves appear appropriate.</p>
<p>Completeness of payroll costs</p>	<p>The payroll function is outsourced. Our knowledge of the academies market has shown some error risk posed over outsourced payrolls.</p>	<p>We performed analytical procedures to ascertain whether the salary costs for the year were in line with our expectations. We carried out a reconciliation between the staff costs in the financial statements and the payroll summaries. In addition, tests of control to ensure key controls are being adhered to.</p>	<p>Payroll costs in the financial statements do not appear to be materially misstated.</p>

Issue	Audit risk	Audit procedures undertaken	Conclusion
<p>FRS 102 Accounting for Pensions</p> <p>Treatment of the academy trust's share of pension scheme deficits</p>	<p>Incorrect treatment of the pension valuation.</p> <p>Financial statements are not prepared in accordance with sector accounting guidance.</p>	<p>We obtained the FRS 102 pension valuation as at 31 August 2022 and assessed the disclosures and accounting entries made by the academy trust.</p> <p>We confirmed that the basis of valuation was appropriate and that the disclosures made in the financial statements were prepared in accordance with FRS 102 and the sector standard as set out in Academies Accounts Direction.</p>	<p>The pension valuation and disclosures in the accounts appear reasonable in line with the valuation received and the Academies Accounts Direction requirements.</p>
<p>Revenue recognition in respect of ensuring that all income received by the academy trust is recognised in the correct period. The cut off on income needs to be established correctly to ensure that the academy trust's income is not over or understated.</p> <p>Completeness of income is to be established to ensure all income receivable in the year has been recognised appropriately.</p>	<p>Grant/other income not being recognised in accordance with the Charity SORP (FRS 102) recognition criteria and per the underlying funding agreement.</p>	<p>The accounting policies adopted by the academy were reviewed, considering the guidance available in Charity SORP (FRS 102) and the recognition criteria of entitlement, certainty and measurement.</p> <p>A review of grant funding agreements was performed to determine whether the grant income had been recognised in the appropriate period.</p> <p>Discussions were held with management and meeting minutes reviewed to identify any unexpected one-off sources of income and to ensure that the accounting treatment is appropriate.</p>	<p>Further to reallocation of income and expenditure in relation to point 6 in section 4.1 of this management letter, we are satisfied that income for the year has been correctly recognised and is not materially misstated within the year.</p> <p>Additional sources of funding in the year have been reviewed to ensure accounting treatment is in line with the agreement.</p>

Issue	Audit risk	Audit procedures undertaken	Conclusion
Going concern	<p>It is the responsibility of the Trustees to assess the ability of the academy to continue as a going concern for a period of not less than 12 months following the anticipated date of sign off.</p> <p>This is a key risk given the current economic climate and pressures on government spending.</p>	<p>We have reviewed the considerations of management including cash flow forecasts and budget reports in relation to the going concern assumptions made.</p> <p>We have confirmed grant funding to supporting statements.</p>	<p>We concur with the trustees' decision that going concern is an appropriate basis on which to prepare the accounts.</p>
Management override of internal controls	<p>Potential risk of management override of internal controls (this being a presumed risk inherent within current auditing standards).</p>	<p>A suitable level of professional scepticism was applied throughout all areas of audit testing.</p> <p>We reviewed manual journals and accounting estimates such as accruals and provisions and consider any pressures on management to achieve results.</p>	<p>No evidence of management override was found during our audit procedures.</p>
Payments made to related parties	<p>That payments made to related parties are not in line with current guidance and the latest Academies Financial Handbook by being made at cost.</p>	<p>All related party transactions that have been identified have been reviewed to ensure that the most recent guidance has been followed correctly and that relevant documentation has been seen to prove this. Signed statements of assurance have been obtained.</p>	<p>Further to point 4 in section 4.1, and point 1 in section 6 (below), disclosures were not made in advance of the transactions and no statement of assurance was obtained where necessary.</p>



Issue	Audit risk	Audit procedures undertaken	Conclusion
COVID-19	Increased risk of fraud as a result of the pandemic.	The impact of COVID-19 has been considered throughout the audit. Income and expenditure relating to COVID-19 has been tested.	Appropriate disclosures have been made in line with the Academies Accounts Direction.
Fixed asset valuation and impairment	<p>That assets inherited on conversion are incorrectly valued.</p> <p>Where CIF projects are on-going, that these costs are capitalised and recognised as assets under construction appropriately.</p> <p>Compliance with FRS102 in carrying out impairment reviews where impairment indicators arise, such as going concern.</p>	<p>We have performed calculations on asset values on conversion to verify the amounts stated in the financial statements.</p> <p>We have performed cut off testing on capital projects on-going around the year end.</p> <p>We have considered whether any impairment indicators have arisen in the year and assessed the need for an impairment review.</p> <p>We have physically verified assets brought forward in the financial statements. We have verified a sample of asset additions to supplier invoices.</p>	<p>No assets were inherited during the year.</p> <p>No indicators of impairment were identified during our testing.</p> <p>No CIF income was received in the year.</p>

4. Report of significant weaknesses in systems and internal controls



4.1 Introduction

We set out below the significant matters we became aware of during our audit, which relate to the effectiveness of the company’s accounting and financial control systems. We have used the following grading system to indicate the significance of the issues we have raised and the priority that we believe should be given to our recommendations.


Rating	Description
High	<p>Should be urgently attended to by the directors and management.</p> <p>These are significant issues that may result in a qualification in the audit report in future periods if not satisfactorily addressed.</p>
Moderate	<p>Issues requiring the attention of the directors and management.</p> <p>Issues ranked as moderate require close monitoring by the board and senior management to ensure timely resolution.</p>
Low	<p>Issues requiring management attention and correction.</p> <p>Issues ranked as low are generally routine in nature and should be resolved by general management.</p> <p>The board and senior management should be aware of these issues to enable monitoring of progress with their resolution. These issues may be reported to management in less detail than more highly rated issues.</p>

Audit finding	Potential effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>1 The most recent finance manual signed off was from 2020-21. Section 8.2 specifies the limits set for ordering/approval however is not correctly worded with "medium value" being up to £5,000 and "high value" being above £50,000 there is no section in between. This should read high value "up to" £50,000.</p>	<p>Although internally the limits are known it could be argued that correct procedures per the manual were not followed due to the wording.</p>		<p>The updated version for the current year appears to have similar wording (although the values have been altered). The wording needs to be updated so that correct procedures are followed.</p>	<p>CFO</p>	<p>As soon as possible</p>
<p>2 The schedule of trustees interests on the trust website was last updated in September 2021. We were provided with a schedule from Trust Governor for our audit which had been updated, however still didn't include all current trustees.</p> <p>We also identified that some trustees have additional directorships which are not included in their declarations.</p>	<p>The trust is in breach of section 5.47 of the Academy Trust Handbook as the register of interests is not up-to-date.</p>		<p>Regular reviews to be performed to ensure all relevant disclosures are included both on the individual pecuniary interest forms and on the trust website.</p>	<p>Clerk/CFO</p>	<p>As soon as possible</p>

Audit finding	Potential effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>3 No schedule could be found on the trust website of business and pecuniary interests for members or the accounting officer.</p> <p>In addition, one trustees' declaration could not be located for the audit and a resubmission was provided.</p>	<p>This is not in line with section 2.50 of the Academy Trust Handbook.</p>		<p>Regular reviews to be performed to ensure all relevant disclosures are included both on the individual pecuniary interest forms and on the trust website.</p>	<p>Clerk/CFO</p>	<p>As soon as possible</p>
<p>4 During our review of related parties we identified that no disclosures had been made to the ESFA in advance of transactions taking place with various parties.</p>	<p>Although the trust does not require approval from the ESFA for these transactions due to their value and nature, the trust is in breach of section 5.41 of the Academy Trust Handbook by not reporting these transactions prior to them taking place.</p>		<p>It is recommended that all related party suppliers included on the accounting software are flagged so that orders cannot be made prior to disclosure being made to the ESFA.</p> <p>We are aware that these transactions have been reported subsequent to our findings.</p>	<p>CFO</p>	<p>Already implemented</p>

Audit finding	Potential effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>5 During our review of income it was noted that there were various receipts from the local authority for which no remittances were received. Some were queried via email with appropriate responses, however a number were queried over the phone with the local authority and therefore we cannot confirm that the income has been correctly allocated.</p>	<p>There is a risk of income not being recognised correctly within the accounts.</p>		<p>Receipts should be obtained for all income received and attached within the accounting system. Where a remittance is not received email confirmation should be sought.</p>	<p>CFO</p>	<p>As soon as possible</p>
<p>6 In previous years the amounts received from the local authority in relation to looked after pupils was treated as an agency arrangement and as such kept in the balance sheet with relevant costs net against the income, therefore the income was never recognised in the SOFA. Our opinion is that this is not an agency arrangement.</p>	<p>There is a risk of income not being recognised correctly within the accounts.</p>		<p>All revenue streams to be checked on instigation to ensure they are recognised correctly. We are aware that preparations have been made for this to change in the current year.</p>	<p>CFO</p>	<p>As soon as possible</p>

Audit finding	Potential effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>7 During our review of the creditor ledger for ASFA it was noticed that an invoice for a supplier (ASP001) had been incorrectly entered as a value in excess of the invoice. Two invoices were entered as £5,005, however one of these should have been £1,410.90. The payment post year end is shown on the system for the incorrect value on 13 October 2022.</p>	<p>The academy's oversight of funds is at risk.</p>		<p>Procedures to be reviewed to ensure invoices are checked prior to payment being made.</p>	<p>CFO</p>	<p>As soon as possible</p>
<p>8 During our review of payroll transactions it was noted that a sample of new starter forms had been completed but not signed.</p>	<p>There is a risk that the system is not adequately robust.</p>		<p>We would recommend the system is updated to include sign off by a relevant person.</p>	<p>CFO</p>	<p>As soon as possible</p>
<p>9 During our testing of purchase invoices we noted that there is no easy way of reviewing who has approved an invoice. In addition, a number of purchase orders raised were dated after the date of the invoice.</p>	<p>There is a risk of lack of oversight of trust funds.</p>		<p>We would recommend all finance personnel are reminded of internal systems.</p>	<p>CFO</p>	<p>As soon as possible</p>

Audit finding	Potential effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>10 Further to last year's management letter points, it has been noted that VAT claims are still not being prepared on a regular basis. Ad-hoc returns are being submitted with 2 claims made in the year covering varying months. At the time of this management letter the return for the final 3 months of the year had not been made.</p>	<p>Although the claims are not required to be made by a certain date as they are VAT126 forms, best practice for cashflow purposes would be to submit on a more regular basis.</p>		<p>We would recommend submitting monthly claims. We have been made aware that there has been difficulty in the past with claims being overwritten when a subsequent claim has been made, however we have not seen evidence of this happening before.</p>	<p>CFO</p>	<p>As soon as possible</p>

5. Status of audit recommendations from previous year

During the course of the audit we revisited the audit recommendations from the previous year's audit management letter and set out below the status of these recommendations.

Observations in 2021

VAT claims had not been made since April 2021 at the time of the audit.

Duplicated transactions were identified as part of the bank reconciliations

Update in 2022

VAT claims are not being made regularly, with the claim for June to August 2022 not being made as at 5 December 2022. This has been raised in section 4.1 again this year.

No such items identified this year.

6. Regularity

The following matters of irregularity, impropriety and non-compliance came to our attention:

Audit finding	Financial/non financial effect	Priority	Recommendation	Responsible Owner	Implementation Date
<p>1 During our review of related parties we identified that no statement of assurance had been provided for the transactions with Liverpool Learning Partnership (of which E Rees is CEO).</p>	<p>The Academy Trust Handbook (section 5.58) states that there must be a statement of assurance to show the charges do not exceed the cost of goods and services.</p>	<p style="background-color: red; color: red;">High</p>	<p>It is recommended that all related party suppliers included on the accounting software are flagged so that staff are required to act on any transactions prior to them taking place and obtain any relevant assurances.</p> <p>We are aware that this has been obtained subsequent to our findings.</p>	<p>CFO</p>	<p>Already implemented</p>

The above matters have been reported to the ESFA and National Audit Office in accordance with the Academies Accounts Direction.

The above matters have been included in the Accounting Officer’s Statement on Regularity, Propriety and Compliance.



ALL SAINTS
Multi Academy Trust

51 Horrocks Avenue
Liverpool
Merseyside
L19 5NY
United Kingdom

Haines Watts
Chartered Accountants
Bridge House
Ashley Road
Hale
Altrincham
Cheshire
WA14 2UT

Response to audit findings

Report of significant weaknesses in systems and internal controls

Point 1) Wording has now been updated and corrected version now on website

Point 2) Paul Cronin was only appointed at the end of term therefore not updated on the schedule, this has now been updated

Point 3) Members and CEO have never been published on the website, however moving forward all DOI will be published as per the Academies Handbook. Updated DOI's have been sought and will be published as soon as possible.

One members DOI was not filed correctly therefore resubmitted copied into Audit

Point 4) All related party transactions have now been submitted to the DFE, who have approved and copied into Audit. All transactions below the threshold limit of £20k. Annual reviews will take place to ensure these are updated regularly.

Point 5) This has now been rectified with Liverpool City Council and remittance advices are now being received in the central schools finance emails. This had been an ongoing issue and despite numerous phone calls we were not able to rectify during the year. When we were able to update our bank account details as we were moving to a central account they managed to update the remittance address. Risk is low given the majority of LCC is via high needs and we now have the corresponding student funding letter to confirm income.

Point 6) This is now rectified and all income and expenditure for looked after children is posted through the income and expenditure appropriately, accurately reflecting the statement of financial accounts. This has already been picked up by the CFOO and has been rectified for 22/23



Point 7) The bacs payments are spot checked for accuracy against invoices by the Head of Finance and Finance Officer. This invoice has slipped through and will be rectified with the company. More thorough checking of payment runs will be implemented.

Point 8) New tighter recruitment processes have been put in place and all payroll changes are now signed by the CFOO. This process has been in place since the beginning of the summer term prior to audit review.

Point 9) Invoices are sent for approval via email and all email responses are kept. Last year these were printed and attached to a paper copy of the invoice and filled alphabetically onsite. Going forward with the invoice processing happening on each school site it has been requested that the approval email be attached electronically in the sage system to the invoice so that when checking the bacs run we can see invoice and approval in the same place.


Staff have been informed that purchase orders are to be raised prior to any purchase of goods or services, these have to be approved and sent by the operations manager and if not it will be a breach of the financial handbook. We are keeping a log of all invoices received without the appropriate PO and these will be fed back to the head of school to be raised with staff members

Point 10) VAT 126 claims can be processed as and when, although every effort has been made to get these processed on a more regular basis staffing challenges in year has led to delays. The last claim up to period 9 was submitted in a timely fashion but it had not been received so we were unable to submit the last 3 months as in doing so it would wipe the previous claim. I have been unable to contact HMRC helpline to discuss as they know very little about VAT126 claims. The claim has now been paid and the last 3 months have been submitted. We now have a month end timetable in place with a checklist of tasks that are to be completed and a time frame for the VAT claim submission.

Regularity

Point 1) During the review of related parties no statement of assurance had been provided for the transactions with Liverpool Learning Partnership (of which E Rees is CEO), this has now been provided to Dfe who have subsequently approved. Again, this is below the threshold limit and is for information only.

Yours Faithfully


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Signed on behalf of the board of trustees

Date:
08/12/22

51 Hornocks Avenue
Liverpool
Merseyside
L19 5NY
United Kingdom

T: 0151 230 2570
W: www.allsaintsmat.org
E: info@allsaintsmat.org