

Company Registration No. 10455406 (England and Wales)

**EVERYONE MATTERS SCHOOLS TRUST
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

EVERYONE MATTERS SCHOOLS TRUST

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EVERYONE MATTERS SCHOOLS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Members

M Howlett (resigned 31/12/2023)
K Tennyson (formerly K Haw)
F Gill
L Bradshaw (resigned 31/12/2023)
T Lloyd
M Seeley (appointed 30 January 2024)
R Nichols (appointed 30 January 2024)

Trustees

J Lloyd (Chair of trustees)
K Powell (Resigned 1 September 2023)
J Southern (Vice Chair of trustees) (Resigned 1 September 2023)
J Brien (Wilson)
J Sebastian (Resigned 1 September 2023)
C Codling (Resigned 1 September 2023)
P Francis
R Stafford (Resigned 1 September 2023)
C Bivon (Resigned 5 February 2024)
G Bahan (Appointed 12 September 2023)
M Lawrenson (Appointed 12 September 2023)
P Denton (Appointed 12 September 2023)
L Lewis (Appointed 18 March 2024)

Senior leadership team

- CEO I Young
- CFOO A Marsh

Company secretary

A Marsh

Company registration number

10455406 (England and Wales)

Principal and registered office

Higher Lane
Rainford
St Helens
Merseyside
WA11 8NY

Academies operated

Rainford High School
Up Holland High School
Rainford Brook Lodge Community Primary School
Billinge Chapel End Primary School

Location

Rainford
Up Holland
St Helens
St Helens

Principal

I Young
P Scarborough
P Reece
C Hewitt

Independent auditor

Cooper Parry Group Limited
St James Building
79 Oxford Street
Manchester
M1 6HT

EVERYONE MATTERS SCHOOLS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Bank PLC
Horsemarket Street
Warrington
WA1 1TP

Solicitors

Hill Dickinson LLP
No.1 St Pauls Square
Liverpool
L3 9SJ

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report together with the accounts and independent auditor's report of the charitable company for the year 1 September 2023 to 31 August 2024. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

The Academy Trust, during the 2023/2024 period, has grown from a Trust with one school to a Trust that now operates four schools (made up of 2 primary schools and 2 secondary schools). The Trustees vision for the Trust is 'to make a difference to every person's life chances and opportunities and to have all school's that are outstanding, inclusive and comprehensive and the first choice for all students in the local community'.

The Trusts founding school is Rainford High School and caters for pupils aged 11-19 serving a large catchment area in St Helens attracting students from St Helens and close surrounding areas. The school was built for a capacity of 270 in each year group and 250 in the Sixth Form. The school has since increased its PAN to 290 in each year group and 250 in the Sixth Form. In October 2023 the total number on roll was 1708

The school is heavily oversubscribed with a large number of first choice applications. The school takes 290 students in each year group. The school has the same capacity in September 2024

The Trust's second school, Rainford Brook Lodge Community Primary School, joined in November 2023, and is a one form entry primary school with early years provision and a capacity for 230 pupils and as of October 2023 had 210 on role. It serves the village of Rainford and its environs.

The third school to join the trust was Up Holland High School, on the 1st January 2024, it is a medium sized 11-16 comprehensive schools serving the communities of West Lancashire and Wigan as it sits on the boundary between the two local authorities. At the census in October 2023 the school had 854 on roll with a capacity of 900. The school is now oversubscribed in Y7 and is increasingly popular with its local community.

The fourth school to join the Everyone Matters Schools Trust was Billinge Chapel End Primary School who joined the trust on the 1st July 2024. The school has a early years provision and total capacity of 254 pupils. The number on role in October 2023 was 195. It serves the village of Billinge and the surrounding area.

Structure, governance and management

Constitution

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

The charitable company is known as Everyone Matters Schools Trust and was incorporated on 1st November 2016.

The trustees of Everyone Matters Schools Trust are also the directors of the charitable company for the purposes of company law. Details of the trustees who served during the year 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

The Companies Act 2006 s236 requires disclosure concerning qualifying third-party indemnity provisions. Trustees have been indemnified in respect of their legal liability for financial loss arising because of a negligent act, accidental error or omissions in their official duties. The limit of this indemnity is £5,000,000.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Method of recruitment and appointment or election of Trustees

On 1st November 2016 members appointed all those governors that served the predecessor school to be Trustees of the newly formed Academy. These Trustees were appointed on a new term of office of four years. New Trustees have since been appointed on a four-year term of office thus ensuring a staggered re-election or replacement process.

At the start of the year, due to the expansion of the trust, the Trust board has been split to accommodate a Local Governing Board (LGB) for Rainford High. This has been actioned from September 2023 and has led to recruitment of new Trustees to the Everyone Matters Trust Board and more LGB members for Rainford High, the founding partner school.

The Academy shall have the following Trustees as set out in its Articles of Association and Funding Agreement:

- Up to 11 Trustees, appointed under Article 50
- A minimum of 2 parent trustees elected or appointed under Articles 53-56

The term of office for any Trustee shall be 4 years.

Policies and procedures adopted for the induction and training of Trustees

All newly appointed Trustees receive a basic introduction to their membership. This includes the provision of an information pack, a meeting with the headteacher and chair of Trustees.

All Trustees complete a skills audit and are subject to the necessary Disclose and Barring Service checks.

The Trust board has in place a training plan for all Trustees which is designed to enable them to understand their responsibilities as Trustees and which reflects the needs of their completed Skills Audit. The board is keen to focus on the role of the trustee, governance, and risk management. Courses are delivered in-house, both face to face and virtual, for those trustees who could not meet face to face. The courses are designed for both new and long serving Trustees. The Trustees will continue to ensure that training is available which reflects the requirement of the DfE and has put in place a training programme for 2023 to 2024.

Trustees are also provided with information about training courses organised by the National Governors' Association and The Key for School Governors' subscription and are encouraged to attend appropriated courses. There is a training budget for Trustees.

Organisational structure

The management structure consists of three levels, the Trustees, the small central team and the and the Senior Management Team of each school. The CEO/ Principal of Rainford High School is the Accounting officer. The aim of the structure is to devolve responsibility to those best able to make appropriate decisions.

The full Board meets a minimum of six times per year. They establish an overall framework for governance of the Academy and determine membership terms of reference and procedures of Committees. They receive reports including policies from its Committees for ratification and monitors activities of the Committees through the minutes of their meetings and / or reports by committee chairs.

The Board may from time to time establish Working Groups to perform specific tasks over a limited timescale.

There are four principal committees meeting regularly all of whom are responsible for school policy practice and performance and monitor aspects of their work by discussions/review/challenge.

- Finance, Resources and Remuneration Committee
- Curriculum and Progress Committee
- Safeguarding, Inclusion and Student Support Committee
- Audit Committee

From November 2023 the previous Trust structure changed to facilitate incoming schools so that school specific information could be delegated to LGB's as laid out in the scheme of delegation.

During the academic year, the Trustees reviewed the structure and skills of the Board. It recognised that the current Board structure is appropriate.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Arrangements for setting pay and remuneration of key management personnel

When determining the pay range for key management personnel the board will consider all the permanent responsibilities of the role, any challenges specific to the role and other relevant circumstances including recruitment or retention difficulties.

All teaching appointments are made in accordance with the School Teachers Pay and Conditions Document (STPCD) details of which are published in the Academy's pay policy. The Principal's pay range is calculated based on the school group size.

Rainford High School, due to its size, is classed as a Group 7 school. Rainford Brook Lodge is a Group 2 school. Up Holland High School is a Group 6 school and Billinge Chapel End Primary School is a Group 2 school.

The Trust board has determined that for the everyone matters schools Trust, the central team in this early stage of trust development should comprise of the CEO, CFO and 0.4 of a finance manager and executive assistant role, taken from Capacity within Rainford high School.

All Trust Schools have either a Principal or Headteacher with appropriate Senior Leadership Teams to support the schools delivering strong educational offers and to play a full and active role in the collaborative partnership that is developing across the Trust.

The pay range of these positions is determined in accordance with the STPCD with due regard to pay rates for other teaching posts.

The salaries were agreed by the Trustees after taking advice from the CEO and recommendations from the schools Local Governing Boards (LGB's) in line with the performance management objectives.

Trade union facility time

Under the provisions of the Trade Union (Facility Time Publication Requirements) Regulation 2017, and where the Academy has more than 49 full time equivalent employees throughout any 7 months within the reporting period, it must include information included in Schedule 2 of the Regulations. During the 2023/2024 period, Rainford High had one trade union representative and the other schools in the Trust had no union representatives.

Trade union facility time

Relevant union officials

Number of employees who were relevant union officials during the relevant period	1
Full-time equivalent employee number	1.00

Percentage of time spent on facility time

Percentage of time	Number of employees
0%	-
1%-50%	1
51%-99%	-
100%	-

Percentage of pay bill spent on facility time

Total cost of facility time	1,710
Total pay bill	6,525,494
Percentage of the total pay bill spent on facility time	-

Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours	-
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EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Engagement with employees

As the Everyone Matters Schools Trust has grown to over 250 employees in the last 12 months we have introduced a number of approaches to engage with employees effectively.

- The Trust has developed a termly newsletter for employees and those in governance roles to inform them of developments across the whole organisation.
- The CEO has termly meetings with whole school staff to share information but also to take feedback on issues of concern. This is supported by every school taking regular staff voice to understand the issues that are affecting our schools staff in their individual and Trust context EMST is committed to ensuring equality of opportunity for all who learn and work here. We respect and value positive differences in race, gender, sexual orientation, ability, class and age. We strive vigorously to remove conditions which place people at a disadvantage, and we actively combat discrimination.
- The Everyone Matters Schools Trust considers all application forms from disabled persons, bearing in mind the aptitudes of the individuals concerned. Where an existing employee becomes disabled, every effort is made to ensure that employment with the trust continues.
- The Everyone Matters Schools Trust's policy is to provide training, career development and opportunities for promotion, which are, as far as possible, identical to those for other employees.
- EMST works with employee trade unions and professional associations and engages in consultation, as required, to ensure that all aspects of the academy trust affecting it employees, including financial and economic factors, are discussed, conveyed and consulted on with them.

Related parties and other connected charities and organisations

The Everyone Matters Schools Trust continues to play an active role developing collaborative partnerships with local Primary schools both feeder and non-feeder as well as working with local High Schools. The Academy continues to work closely with North West Maths Hub 3 to support schools with the development of Maths and has also built further collaborative links with other local and national Academy Trust's for the purpose of developing collaboration and support.

Rainford High continues to work closely with David Campbell Soccer to support the provision of a Post 16 offer.

Rainford High School and Up Holland School are key secondary strategic partners for North West Maths Hub 3 and the Trust is the secondary strategic partner for North West Learning Partnership taking part in teacher CPD, LLE and SLE support work. The Trust is the Lead Partner in a developing Secondary School based Initial Teacher Training programme offered through North West Learning Partnership and Liverpool John Moore's University that has been successful enough to move forward under the new guidance.

One of the Directors ADHD foundation currently acts as a Member of the Everyone Matters Schools Trust, an appointment that was made whilst fully complying with the Academies Trust Handbook.

The Trust also works with Ambition Institute and the A J Bell Charitable Trust.

Rainford High School was built as a PFI (Private Finance Initiative). Mitie Facilities Management manages the facilities which are owned by the Co-operative Bank.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities

Object and aims

The Academy Trust's objective is specifically restricted to the following:

To advance for the public benefit education in the United Kingdom, in but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing schools offering a broad and balanced curriculum ("the mainstream Academies") or educational institutions which are principally concerned with providing full-time or part-time education for children of compulsory school age who, by reason of illness, exclusion from school or otherwise, may not for any period receive suitable education unless alternative provision is made for them ("the alternative provision Academies") or 16 to 19 Academies offering a curriculum appropriate to the needs of its students ("the 16 to 19 Academies") or schools specially organised to make special educational provision for pupils with Special Educational Needs ("the Special Academies").

Our vision

The vision of the Trustees of the Everyone Matters Schools Trust is that all of our schools are small comprehensive schools that are the first choice for all students in the local community. We aim to develop confident learners with the skills to take ownership of their learning, who are proud of their achievements and are well prepared for life in modern Britain and we aim to improve the life opportunities of every person involved in the Trust.

Ethos

The Trust has a clear ethos that Everyone Matters, Everyone Helps and Everyone Succeeds.

- Everyone Matters means that we are a Trust based on compassion, understanding and integrity and we strive for all partner schools to be happy and successful schools within our Trust.
- Everyone Helps means we are a community that is clearly connected we work together to make great choices for our schools and our children across the Trust.
- Everyone Succeeds we work hard together to invest in our schools to make sure all are successful.

This at present is best evidenced in the daily work of Rainford High School where Everyone Matters means we expect our community to be polite, kind and respectful, Everyone Helps means we expect our community to make sensible choices and Everyone Succeeds means we expect our community to work hard and keep going.

This is achieved by staff, students and parents working together so we can ensure that every child receives an excellent all-round education. Schools are fantastic places because they are about making dreams a reality. Every school in the Everyone Matters Schools Trust strives to deliver a broad and balanced curriculum offered alongside excellent opportunities, extra-curricular experiences and students achieving strong outcomes in public examinations. Our job is to prepare all the young people and staff in the Trust for the future.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Objectives, strategies and activities

2023/2024 Achievements and Performance

A small selection of the highlights from the trusts schools from 2023/2024 are detailed below to give an insight into the activities on offer that help us to achieve our strategic goals:

Key Stage 5: Rainford High School

The strategic priorities for the Sixth Form in 2023/2024 were:

1. Maintain recruitment above 120 students in Year 12.
2. Improved retention for Y12 to Y13 supported by improved Personal Development, Information Advice Guidance and enrichment.
3. Improved academic outcomes for all students. Sixth Form pathways: - L3 Academic (A Levels/EPQ) - L3 Vocational (BTEC/CTEC/NCFE) - L3 Bespoke Vocational (Double NCFE Sport and Physical Exercise with David Campbell Soccer – both with work placement) - L3 Mixed (a combination of the above subjects)

To enable this cohort to be ahead of the rest when they apply to Russell Group Universities (inc Oxbridge), the Academy runs a 2-year Honours Programme offer that includes: ·

- Half termly bespoke workshops for students with a GCSE APS of 7.0+
- Oxbridge Programme including residential and application guidance
- UCAS personalised support programme
- Personalised Information Advice and Guidance support saw 91% of Sixth Form students achieve their first choice of University.

In 2023/24, the Honours Programme saw bespoke sessions hosted at Rainford High School for 11 Honours programme students:

- Planned to attend the University of Oxford Residential and Open Day in July.
- Planned to attend the Oxbridge conference in March.
- Planned to attend the Oxbridge/RG application workshops delivered by the University of Cambridge.

In terms of the whole cohort:

- All students accessed careers guidance through Employability Days
- Majority of students attended two days of Careers guidance
- Approximately 45 students accessed one-to-one appointments with the Careers Advisor

To allow for a broad curriculum and allow students to fulfil a wide range of extra-curricular activities students could take place in the following:

- Sport, Lower school mentoring, Sixth Form magazine, Duke of Edinburgh Gold, Work into Apprenticeship, Sixth Form TV, Anti bullying Ambassadors working in lower school, Subject Ambassadors in Maths, Modern Languages and Computing and ICT, College Council working with the lower school student council, organising social and charity events.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Strategic report

Achievements and performance

Key Stage 5 Students at Rainford High School have achieved an excellent set of outcomes for 2023/2024

Detail	2024	2023	2022
A Level Cohort	92	54	78
Average points score per entry	32.03	31.11	38.48
Number in AAB, 2 in facilitating subjects measure	43 in scope: 6 gained AAB	18 in scope: 4 gained AAB	41 in scope: 10 gained AAB
% AAB	14%	5.6%	24.8%
No in best 3 measure	43	18	41
APS in best 3 A levels measure	34.34	33.70	38.86
Applied General Cohort	76	47	55
Average points score per entry	30.45	31.70	37.64
Tech Level Cohort	N/A	N/A	N/A
Average points score per entry	N/A	N/A	N/A

KS4 Rainford High and Up Holland High

Key Stage 4 In 2023/2024 the Board approved a set of Key Performance Indicators (KPIs) in their Strategic Priorities document.

The Everyone Matters Schools Trust grew with the addition of Up Holland High in January 2024 their priorities were closely aligned with Rainford High School and some exploratory collaborative work has taken place, but true convergence of strategy and approach has not taken place, but plans are in place for 2024/25:

In terms of standards and achievement, these were as follows:

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Key Performance Indicators for Trust Schools		Up Holland High 2019 exams	Rainford High 2019 exams	Up Holland High 2022 exams	Rainford High 2022 exams	Up Holland High 2023 exams	Rainford High 2023 exams	Up Holland High 2024 exams	Rainford High 2024 exams
Average Total Progress 8		-0.23	-0.11	-0.20	0.07	-0.52	0.04	-0.19	-0.02
Students Achieving 9-7 in English and Maths	(%)	14.2	18.0	18.8	22.0	7.2	10.0	9.4	14.0
Students Achieving 9-5 in English and Maths	(%)	41.7	49.6	58.4	66.0	41.5	53.0	49.1	48.0
Students Achieving 9-4 in English and Maths	(%)	63.0	73.4	77.9	80.0	65.8	77.0	69.2	72.0
Average Attainment 8 Grade		4.67	5.83	5.26	5.34	4.51	5.44	4.76	4.76
Ebacc Average Point Score		4.21	4.33	4.62	4.46	3.69	4.39	4.00	4.16
Students in COHORT Entered for the Ebacc	(%)	63	31	37	24	13	42	23	42
Students in COHORT Achieving the EBacc (Strong Pass)	(%)	17.3	18.0	23.5	17.7	5.3	21.9	11.3	25.0
Students in COHORT Achieving the EBacc (Standard Pass)	(%)	29.9	25.6	30.9	21.5	8.6	34.7	13.2	34.0
Students in COHORT Entered for Triple Science	(%)	23.6	24.0	40.9	25.3	42.8	15.3	52.2	32.6
Students in COHORT Entered for Ebacc Language	(%)	64.6	45.0	46.3	34.0	17.1	42.4	28.3	44.0
Average English Progress 8		0.30	-0.06	-0.08	-0.04	-0.53	-0.03	-0.24	0.01
Average Maths Progress 8		-0.45	0.08	-0.31	0.23	-0.62	-0.14	-0.37	-0.01
Average Ebacc Progress 8		-0.31	-0.36	-0.25	-0.15	-0.66	-0.04	-0.29	-0.22
Average Open Progress 8		-0.40	-0.04	-0.15	0.22	-0.31	0.12	-0.02	0.09

Rainford High School

The overall Attainment 8 (A8) score in school is a provisional 47.6 in 2024, with Basics Measures at 5+ 48% and 4+ at 72% in English and Maths GCSE. Although reductions compared to the previous year the school was pleased due to the more challenging nature of the cohort. The average A8 score of disadvantaged students in 2023/2024 was 35.85.

The attainment gap between them and their non-disadvantaged peers in school was 12 points which was a slight improvement on the previous year. The percentage of disadvantaged students attaining Basics (English and Maths GCSE) at 4+ 45% at 5+ was 24%.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The indicative progress indicators for disadvantaged students show a slight decrease to –0.33.

The results are consistent and solid as OFQUAL bring grades in line with pre-pandemic levels of achievement and the school feels a positive outcome as this cohort was the one that we believe was for Rainford High School the one most significantly affected by the Covid Pandemic.

This year as always witnessed impressive individual performances with students achieving high grades across the board. This is a culmination of hard work, dedication and talent on behalf of the students coupled with inspirational teaching and fantastic guidance and support from parents.

2023/ 24 Objectives

The key priorities for the 2023/24 were:

- Everyone Matters: Communication of support, challenge, kindness and respect.
- Everyone Helps: Communication of the ethos, positive expectations and precise personalised praise.
- Everyone Succeeds: Communication of implementation of curriculum through the corners of the classroom approach.

The strategic goals for 2023/2024 taken from the school's published Development Plan are as follows;

1. The development of greater consistency of ethical leadership across all areas of the school with significant focus on senior and middle leaders as well as the continued development of a high-quality career development framework for all staff by the embedding of the Inquiry Question performance management process
1. The development of consistent collaborative working to support best practice in delivering the curriculum to ensure an inclusive classroom that develops independence by the use of SLOP.
1. Cultural development of the school ethos, school systems and personal development and leadership to improve outcomes, attendance and measures of behaviour by using precise and personal praise and supporting more consistent approaches to behaviour.
1. The development of an effective KS4 and KS5 examination strategy to ensure the best outcomes possible for all with the aim of raising grades 7-9

The date of the last Ofsted Inspection was September 2021. The school was judged to be **GOOD**.

The Trustees were pleased to note that Ofsted commented that:

'Leaders and staff at Rainford High School have high expectations for all pupils regardless of their background. Pupils, and students in the Sixth Form, hear, see and feel the school's values of 'Everyone Matters, Everyone Helps and Everyone Succeeds' in their daily lives.'

Pupils demonstrate good attitudes to learning. Students in the Sixth Form are confident and resilient learners. Most pupils behave well in lessons. Teachers manage behaviour effectively. This means that pupils enjoy learning in a calm environment with few interruptions.

Leaders ensure that all pupils, and students in the Sixth Form benefit from an appropriately broad and balanced curriculum. They carefully consider pupils' best interests when selecting the qualifications that pupils can study. Increasingly, more pupils are studying a suitably aspirational range of academic and vocational subjects. Most pupils take positive next steps in their education, employment or training. Pupils achieve well.

Subject plans are ambitious. In most subjects, curriculum plans provide explicit detail about the knowledge that pupils will learn. Subject content is well-ordered, to allow pupils to build on previous knowledge.

Most teachers have strong subject knowledge. They use this effectively to deliver appropriate activities that help pupils to learn well. Teachers present complex ideas clearly to students in the Sixth Form. Teachers support pupils well, including those with special educational needs and/or disabilities (SEND). Teachers design and use assessment strategies skillfully. This gives them a clear picture of what pupils know and can remember of the taught curriculum.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Key performance indicators

Leaders ensure that the needs of pupils with SEND are accurately identified and that these pupils are well supported. Staff make effective use of the training that they have received to support pupils with SEND in lessons. Staff also provide a range of high-quality additional support that ensures that most pupils with SEND, including those with complex needs, thrive and progress.

Most pupils read with confidence and this helps them to learn well in their subjects. This is because leaders have well-designed approaches to support all pupils with their reading. Staff provide precise support for pupils who are at the earliest stages of learning to read. All pupils enhance their appreciation of reading through regular, well-structured reading sessions.

Leaders and staff have maintained a positive culture of behaviour. Pupils said that they want to behave so that they can do well. The vast majority of pupils behave very well in lessons and around school. Pupils are typically calm and respectful. Teachers consistently challenge pupils' occasional poor behaviour. Pupils value the positive impact that this has on their experience at school.

Leaders have established a well-informed personal development programme that supports pupils' wider development. Most staff confidently deliver a carefully designed personal, social, health and relationship education (PSHRE) programme. Staff also ensure that pupils get effective careers education, information, advice and guidance (CEIAG). Most pupils spoke highly of these programmes.

Leaders have created a cohesive and supportive culture for staff. Leaders carefully listen to staff. Leaders take positive actions to support the workload and well-being of staff. Staff are overwhelmingly positive about the support that leaders provide.

Leaders and staff prioritise pupils' safety and well-being above all else. Staff help pupils to develop responsibility for their own health and well-being, relationships and interactions with the wider world.

Up Holland High School

Key Achievements 2023/24

On the back of a successful Ofsted judgement in May 2023 we were able to identify key priorities for the school moving forward. These included improvements to the Quality of Education and Outcomes for students across school, most notably with science. An investment in staffing and leadership in this area has already realised improved outcomes which mirror other improvements across school. Results below offer further explanation and analysis.

The big focus for 23-24 and arguably our biggest achievement was successfully transitioning from being a maintained school to an Academy, joining EMST in January 2024. This involved significant strategic planning and partnership work between the two schools. Both were mutually supportive, aligning values and ways of working to create what will be an exciting opportunity for both schools and other partners in the Trust. We have already established collaborative groups at Middle and Senior Leadership level that will support improvements in both schools and most critically improve the learning experience of all students that attend EMST.

- The improvement in outcomes is a step in the right direction, further improvement in the progress of students at all levels remains a priority.
- This includes SEND, PP and boys, where improvements were made when compared to 2023 but still leaving the school opportunities to build on these improved foundations.
- Improvements with whole school measures include a significant positive shift with Progress 8 from -0.52 to -0.19 as well as an increase in Attainment 8 from 4.51 to 4.76.
- These headline figures are also superior to the last valid data set in 2019.
- We have also seen an improvement in the English and Maths match up measures with rises at each basics measure 9-4, 9-5 and 9-7.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The most improved subjects and subjects with the highest levels of progress were:

Most Improved Subject	Subjects with the highest levels of progress
Sports Studies	Sports Studies
Computer Science	Performing Arts
Photography	Music
Biology	Photography
Physics	Art
Chemistry	

School Priorities 23-25

- Developing a culture of excellence through high expectations of all staff and students
- Consistently delivering high quality teaching within a challenging curriculum
- Improving the attitude to learning and promoting the resilience of students
- Improving the attendance of students, particularly those that are persistently absent

The date of the last Ofsted Inspection was May 2023. The school was judged to be **GOOD**.

The Trustees were pleased to note that Ofsted commented that:

Pupils at Up Holland High School rise admirably to Leaders' high expectations of their behavior. They behave well. Pupils are respectful of others, and they model the school's values in their day-to-day actions.

Leaders respond swiftly and effectively to any safeguarding concerns that are raised. They engage closely with outside agencies. Pupils and their Parents and Carers receive the support they need. Staff see safeguarding as everybody's responsibility.

Pupils feel safe and happy in school. When incidents of bullying are reported, Leaders deal with them quickly and effectively. They do not tolerate discriminatory behavior. Pupils told inspectors that they can turn to a trusted member of staff when needed. Pupils are confident that staff will help them.

Pupils also appreciate the online system for reporting any worries, no matter how small.

Leaders' ambition for excellence is reflected in a well-designed and aspirational curriculum for pupils, including those with special educational needs and/or disabilities (SEND). Most pupils achieve well across a broad range of subjects.

Leaders have ensured that pupils benefit from a relevant and suitably ambitious curriculum.

Leaders have considered carefully how the Key Stage 3 curriculum builds on pupils' learning at primary school.

Leaders have clearly identified the essential building blocks of knowledge that pupils need and when they should be taught. As a result, most pupils learn the curriculum well.

Leaders work closely with Parents and Carers, Staff and other professionals to accurately identify the needs of pupils with SEND in a timely manner. Leaders provide sufficient information and helpful strategies for staff to support pupils with SEND. Pupils with SEND are fully involved in all aspects of school life.

Leaders cater well for pupils' wider development. There are exciting enrichment opportunities on offer.

Pupils benefit from a well-planned careers programme, which helps them to make informed decisions about their futures. Added to this, Leaders afford pupils the opportunity to try something new or visit somewhere different to broaden their experiences. For example, pupils may take part in an overseas residential trip, adventure holiday or visit a historic site.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Leaders have focused on expanding teachers' subject-specific knowledge. Teachers use their expertise skillfully to ignite pupils' love of the subject.

Teachers check what pupils have understood, and they are quick to address any gaps in pupils' learning.

Leaders have appropriate systems in place to identify those pupils who find reading difficult. Staff provide high-quality support for these pupils, and this helps them to catch up quickly in reading. Leaders have begun to focus on improving pupils' reading across the curriculum.

Half termly character and culture days help to build pupils' skills and their understanding of life in modern Britain.

By the end of Year 11, pupils are suitably prepared to be active and responsible citizens in contemporary society.

Staff feel that they are supported well by Leaders. For example, they appreciate leaders' open-door policy.

Leaders carefully plan the school calendar to support staff to manage their workload. Governors have a strong oversight of those aspects of the school that leaders have prioritised. Those responsible for governance support and challenge leaders effectively.

Key Stage 2 Rainford Brook Lodge Community Primary School and Billinge Chapel End Primary School.

School	Cohort	Reading		Writing		Maths		Combined	
		Exp	GD	Exp	GD	Exp	GD	Exp	GD
Rainford Brook Lodge	30	70%	23.3%	80%	16.7%	80%	23.3%	63.3%	3.3%
Billinge Chapel End	29	81%	19%	81%	3%	81%	13%	63%	3%
National		74%		72%		73%		60%	

Rainford Brook Lodge Primary School

Key Priorities 2023/24

- Comprehension (inc fluency and stamina)– end of KS2 exp was 10% below both Writing and Maths and below NA
- Greater Depth (particularly) Maths – some missed targets that should have made it – CPD on adaptive teaching in core areas
- EYFS – effective use of new outdoor provision; quality use of key workers in nursery and improving writing across Early Years

Key Points to note

- Y6 had 8 children on the SEN register (twice the number of any other class in our school) and above LA average.
- Y6 teacher at the beginning of the year left teaching at February half term so had to replace with Deputy HT.
- Reading has dropped since Covid. Phonics expertise has been supported with additional training. KS1 results were 90% this year.
- Fluency and stamina have been an issue but this was identified in RWI support last year (where children are phonetically sound but are weaker in fluency. Consultant brought in this year to look at this. Also hoping to purchase software to improve this for Y6 as well as those struggling further down the school.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

- Writing has been moderated by the Local Authority for the last two years, this has shown that we have secure judgements
- We remain above NA in all but reading at expected and above in GD in Writing (+3.7%); lower in reading (-4.7%) and in line with Maths (-0.7%)
- Extra-Curricular offer was wide last year. In physical extra-curricular activities 64% of school took up extra-curricular clubs
- School entered many sporting tournaments too (made easier by access to minibus)
- Performing Arts aspects of English enhanced by activities linked to the high school
- MFL across KS2 taught by teacher from RHS therefore progression and transition across key stages and schools improved
- Capital investment from Trust in internal decorating; new outdoor provision area and swap of classrooms to enable more rooms, should help in attracting new families as well as helping staff and children in the school.

The date of the last Ofsted Inspection was November 2022. The school was judged to be **GOOD**.

The Trustees were pleased to note that Ofsted commented that:

Rainford Brook Lodge is a happy and friendly school that pupils enjoy attending. Pupils say that adults are kind and look after them. As a result, pupils feel safe.

Leaders have high aspirations for all pupils, including disadvantaged pupils and those pupils with special educational needs and/or disabilities (SEND).

Leaders have organised a well-structured curriculum that helps pupils to build on earlier learning and achieve well. Pupils respond well to the high expectations that staff have of them. As a result, they are polite and well mannered. In class and during breaktimes, they routinely behave well.

Pupils enjoy many opportunities to hold responsibilities, for example as School Councillors and Prefects. They appreciate the many after-school clubs, such as choir, multi-sports and dodgeball, as well as the many opportunities to represent the school in sporting competitions. They value school trips and 'treats'. including visits to museums to enhance their learning and residential trips to develop their team-building skills.

Leaders have ensured that all pupils, including pupils with SEND, have access to an ambitious and exciting curriculum. They have carefully identified what they want pupils to learn across the curriculum. Learning is logically ordered and makes links between subjects. This helps pupils to apply what they already know when they are learning something new. As a result, pupils, and children in the early years, achieve well.

Leaders ensure that teachers have the necessary expertise to lead their subjects effectively. Teachers have a secure knowledge of the subjects that they teach. During lessons, they explain new learning well.

Leaders have effective systems for identifying and supporting pupils with SEND. They work in close partnership with parents and carers and, where necessary, other agencies. Staff ensure that pupils with SEND study the full curriculum.

The school is well led. Leaders, including Governors, have an accurate understanding of the school's strengths and what needs to improve. Staff are proud to work at the school. They appreciate the attention Leaders pay to their well-being

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Billinge Chapel End Primary School.

Key Priorities 2023/24 -

- Adapt teaching and learning strategies in reading in line with training received on the 'Are you really reading?' project.
- Review update and improve the Maths policy and progression in calculations policy in line with training received in Mastery Maths from the North West Learning Partnership.
- Improve standards of behaviour in school by applying strategies learned through training on PATHS (Promoting Alternative Thinking Strategies) provided by Barnardo's.
- To engage more with our parents and local community through whole school events.

This is an exciting year at Billinge Chapel End Primary School. In addition to our main aims above we are also aiming to deepen our children's knowledge and understanding of British Values. We have entered a ballot to visit the Houses of Parliament and if successful our Year 6 class will embark on a trip around the sights of London.

This year we have also put music and the arts into the spotlight. We are creating a school band who will perform at St Helens Town Hall and we have liaised with Rainford High to organise Shakespeare shows and workshops, pantomime viewing, and music maker performances. Our children's experiences of ensemble, performing and viewing live events has reached new horizons with the links now with The Everyone Matters Schools Trust opening so many doors of opportunity.

We are delighted this year also to have opened 2 new areas to our school setting. In September this year we have opened the Learning Lodge- a bespoke classroom environment which caters for 6 children on the special needs code of practice. We have also launched a 2 year old provision which is full with a booking waiting list now in place for admissions in January.

2024 is an exciting time filled with opportunity now that we have links with the other schools in the Trust. We are working closely together to improve transition between Key Stage 2 and Key Stage 3 between our schools and to provide the families of our local community with an outstanding offer of Education for their children.

The date of the last Ofsted Inspection was May 2023. The school was judged to be **GOOD**.

The Trustees were pleased to note that Ofsted commented that:

Leaders have focused on developing pupils' love of reading well. From the time children start in the early years, they are surrounded by quality books and encouraged to read regularly. Children in the Reception Year and pupils in Key Stage 1 benefit from a well-thought-out phonics curriculum. Teachers carefully select books for pupils to read so that they match pupils' knowledge of sounds and letters.

There are a wide range of activities on offer to enrich pupils' learning.

Pupils feel safe because of the excellent relationships that they have with the adults who work at the school. Pupils understand the high expectations that are set for their behaviour. As a result, they behave well. Although rare, bullying or incidents of serious misbehaviour are handled well by staff.

Staff support the vision that leaders and governors have put in place. Leaders have galvanised staff in setting a clear direction for school improvement. They feel that Leaders are considerate of their workload and well-being.

Leaders have put an ambitious curriculum in place across all subjects. They have defined clearly what they want pupils to know in each subject. The curriculum builds well on pupils' prior knowledge. This is helping them to know and remember more of the topics that they study.

Leaders identify the needs of pupils with SEND well. They ensure that pupils are provided with support to access the same curriculum as all other pupils and to achieve well.

Leaders have placed pupils' personal development at the heart of everything that they do. Pupils gain a strong understanding of different faiths and cultures. They treat each other with respect. Older pupils have opportunities to be role models for others by being a School Councillor or by leading reading sessions for younger pupils during breaktimes.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Attendance

The Academy Trust has taken a strong approach to attendance with a number of innovative systems based on home visits, the identification of attendance concerns and the utilisation of catch-up club.

Rainford High School has introduced an escalation process based on the 5-day challenge to try and ensure students achieve a 97% target for attendance. The strategy is being shared and developed across the other Trust schools to support developing a strong trust culture of attendance. Increased requests for term time holidays are going to be tackled by using increased numbers of fixed penalty notices in 2024-25.

School	2022-23 Attendance	2023-24 Attendance	2022-23 Persistent Absenteeism	2023-24 Persistent Absenteeism	National Attendance 2023.24	National PA 2023.24
Rainford High School	93.82%	93.08%	15.4%	17.96%	91.9% (Secondary)	23.4% (Secondary)
Brook Lodge Primary School	96%	95.5%	7.3%	6.3%	94.7% (Primary)	15.4% (Primary)
Billinge Chapel End Primary School	96.2%	95.39%	6.7%	8.8%	94.7% (Primary)	15.4% (Primary)
Up Holland High School	91%	91.9%	26.2%	26.4%	91.9% (Secondary)	23.4% (Secondary)

As Up Holland High School, Rainford Brook Lodge Primary School and Billinge Chapel End Primary School joined the Everyone Matters Schools Trust during 2023.-24 we have begun to share strategies and approaches as well as resources such as the Trusts Attendance Manager to focus on improving attendance and persistent absenteeism during the academic year 2024-25.

Community Involvement by all Trusts Schools will play a significant role in supporting the community and families by focusing on supporting local food banks with the Food Bank Friday initiative, the now well established pre-loved uniform shop and the many charity events run by the school including the Christmas Fayre, McMillan Coffee Morning, Festival of Sport amongst many others.

The Academy is also focused on ensuring an inclusive offer for all children supporting those with both special educational needs and well-being concerns with the development of the Everyone Matters Centre within Rainford High School.

Staff Achievements

All staff have participated in appropriate professional development activities over the past 12 months. Rainford High School successfully introduced a new approach to performance management based on staff developing inquiry questions linked to subject area needs and then using an evidence based approach to conduct a short piece of professional inquiry to develop and adjust practice to impact positively on students within the school.

All staff have taken part in three areas of CPD to support the school improvement plan, in September significant work took place on the teaching of reading to support student learning in lessons. This was supported by the work of Extended Leadership Group to refine both the consistency and quality of assessments across Key Stage 3. All staff implemented the whole school strategy to support the development of knowledge and the ability of students to learn and then apply knowledge.

All staff received significant input around safeguarding training as well as completing a number of online modules for online safety, students with allergies and asthma. Five staff took part in NPQ's from Middle Leader to Senior Leader to build further capacity across the whole school. All staff received training on delivering relationships and sexual health curriculum alongside training to support the delivery of CEAIG and the use of UNIFROG, as well as a number of sessions around managing behaviour with the development of the TCUP strategy for training.

The Academy completed year two of the early career framework 2021 and feedback from staff was positive.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 near future. For this reason, the board of trustees continues to adopt the going concern basis in preparing the accounts. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

Financial review

Most of the Trust's income is obtained from the DfE in the form of grants, the use of which is restricted to educational purposes. The grants received from the DfE during the year ended 31 August 2024 and the associated expenditure are shown as restricted funds in the statements of financial activities.

The Trust also receives grants for fixed assets, such grants are shown in the Statement of Financial Activities as restricted income in the fixed asset fund. The restricted fixed asset fund is reduced by annual depreciation charges over the expected useful life of the assets concerned. The land and other assets were transferred to the Academy upon conversion and are shown in restricted fixed assets.

The buildings occupied by Rainford High School are under a PFI agreement which was also transferred to the Trust on conversion. This is an off-balance sheet amount and is disclosed under operating lease commitments.

The deficits in the Local Government Pension schemes (LGPS) which were inherited on conversion in September 2017 are recognised on the balance sheet in accordance with the provisions of FRS 102.

Key financial policies adopted or reviewed during the period include the Financial Procedures Handbook which lays out the framework for financial management including financial responsibilities of the Trustees, Principal (Accounting Officer), Director of Finance and Business (Principal Finance Officer), budget holders and other staff, as well as delegated authority for spending.

During the year ended 31 August 2024, total expenditure of £17,282,557 was covered by recurrent grant funding together with other incoming resources. The excess of income over expenditure for the period (excluding restricted fixed asset funds & pension deficits) was £874,542.

The in-year surplus has been generated from effective cost management. This surplus will be added onto the Academy's reserves in line with the reserves policy. The actual reserves as at 31 August 2024 were £3,263,044.

Reserves policy

The Trustees aim to maintain the general reserves balance as a minimum amount of one month's total payroll. The balance of the reserve is expected to be between 5 – 10% of the total GAG income and is to be made up of any in year surplus and funds generated.

A general reserve balance higher than this figure must be supported by an appropriate plan, for example for expenditure on Academy improvement or capital works, or to mitigate a specific foreseen risk. Restricted General Reserves Restricted Income Funds are the restricted general reserves balance from income and costs purely for the provision of education, or to help fund capital projects purely for the better education of students and children.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Restricted Reserves

The restricted income funds of the Trust as at 31 August 2024 were £2,556,646 (2023 - £1,801,034), the restricted fixed asset fund at 31 August 2024 was £19,331,555 (2023 - £3,473,136). Total restricted funds (excluding pension deficits) were therefore £21,888,201 (2023 - £5,274,170).

Unrestricted Reserves

Unrestricted income funds are those funds that the trust can spend how they believe appropriate. As at 31 August 2024 the unrestricted reserves of the trust are £706,398 (2023 - £587,468).

Combined Reserves

The combined reserves of the Trust for restricted income funds and unrestricted income funds (excluding pension deficits) are £22,594,599 (2023 - £5,861,638). The Trust has assessed that it requires approximately £400,000 safety reserves to fund any deficits, allow for any unforeseen conditions and sustain the Trusts' effective delivery model.

Donated Assets

In the year 23/24 Rainford High School donated assets in the form of new PC's and laptops to the primary schools within the trust. Rainford High benefitted from a penalty clawback through their PFI scheme and decided to reinvest this additional income into the trust to proactively be prepared for the change to Windows 11.

Pension Deficit Reserve

The pension deficit reserve of £870,000 (2023 - £1,009,000) represents a deficit in respect of the Local Government Pension Scheme. The Trust does not have an obligation to settle the full liability immediately and there are no indications that it will crystallise in the foreseeable future, in addition in July 2013, the Department for Education gave a guarantee concerning LGPS liabilities if an academy were to close.

The ultimate responsibility for setting the assumptions is that of the Academy Trust, as the employer, however each year the LGPS actuary proposes a standard set of assumptions as part of the valuation exercise, using their expert opinion, and which comply with the accounting requirements. The Academy Trust has, in practice with most employers, adopted the recommended actuarial assumptions following further consultation with its auditors to ensure these assumptions are reasonable and in line with those adopted by other Academy Trusts. The key assumption is the discount rate, which is the estimated rate of long-term investment returns.

This year the discount rate of 5% is lower than the rate of 5.3% used in 2023. Since a lower discount rate means assets will grow more slowly in the future, this results in lower current liabilities. This is the key driver for the reduction in the carried LGPS deficit from £1m to £870k during the year.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Investment policy

The Everyone Matters Schools Trust has an investment policy based on treasury management as defined by the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Code of Practice. The objectives of treasury management are:

- To provide a means by which can meet its commitments; to ensure that sufficient sums are available at short notice or no notice to meet foreseeable requirements.
- To earn an acceptable rate of return on surplus funds without undue risk; to spread risk between differing types of investments and institutions.

The Chief Executive Officer and the Board of Trustees have responsibility for the overall security and management of funds. The day to day management of the treasury function is controlled by the CFO. The CFO will liaise with the CEO and the Board in relation to strategy and market conditions. The Trust currently holds £1.5million in investment deposit accounts with notice periods between 32 days and 185 days.

With respect to its cash holdings the Trust has adopted a low risk strategy.

Future plans for investments are to include suitable sweeping and switching procedures with the Academy's bank to ensure that adequate funds are always available in the current account.

Principal risks and uncertainties

Principal risks and uncertainties

The uncertainty around the actual impact of the introduction of a National Funding Formula has made future financial planning more difficult than usual. The Senior Leadership Teams and Trustees are considering various financial scenarios going forward to ensure that the schools in the Trust remain financially viable.

The PFI scheme at Rainford High is based on an inflationary marker RPIX, this has been built into the contract at 2.5% however with inflation rates increasing last year to 12.9%, this has caused a cumulative issue for the Trust. In 2023/24 the interest rate placed on the PFI was 4.6 %, although an improvement on the previous year, still above that has been profiled in expenditure based on the original budget. This continues to cause huge financial concerns for the Trust.

The school has been heavily oversubscribed for the past 5 years with a small percentage of applicants coming from out of the immediate catchment area. The school is aware that a very high percentage of its student population reside in the school catchment area and a high proportion of the remainder are reliant upon expensive public transport.

The growth of the Everyone Matters Schools Trust has been built on strategy of collaborative partnership and the Trust is now made up of four schools. With the development of Collaborative Networks involving Trust and none Trust schools in development for 2024/25.

The Trust has a clear growth strategy in place to develop hubs and Trust networks to improve the education for children and the local community.

The Trustees are confident that a sensible approach to embedding the existing four school whilst developing collaborative partnership will see the delivery of the Trusts growth strategy over the next three to five years.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Public Benefit

In exercising its powers and duties the Everyone Matters Schools Trust has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission. The main public benefit delivered by the Everyone Matters Schools Trust is the free provision of education to its learners.

Notable themes to carry forward:

- Continued delivery of ambitious, balanced and broad curriculum for all students.
- Facilitation of curriculum groups including review of PSHE best practice and impact against Ofsted review of sexual abuse in schools and colleges
- Wellbeing strategy and linkage with People Strategy
- Review of impact of Equalities and Diversity – impact on workforce, community and young people
- Collation of Safeguarding Audits and action plans and evaluation reports from recent
- SEND action plan for the Trust
- Ensuring all aspects of our School Improvement Strategy are having best impact
- Developing an effective Trust Collaboration and Improvement Strategy
- Readiness for growth and the wider implications of this

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Fundraising

The Trust community is dedicated to helping others, with our ethos of 'Everyone Matters, Everyone Helps and Everyone Succeeds'.

Rainford High School

The school has raised the following funds across the course of the academic year 2023/24

Willowbrook Hospice - £175

Roma Publications – Charity Diary - £175

Goals bought to donate to local football club - £274.87

Carla Lane Animal Charity - £146

Dementia UK - £1,000

Dogs Trust - £1,000

Mind - £1,000

NW Cancer Research - £1,000

The school also collected just over 1500Kg of food donations for the St Helens foodbank and in addition to this also put together food hampers for vulnerable families and have created a staff foodbank for any Trust staff in need. One of the most successful annual fundraising events is the Rainford High Schools Christmas Fayre, run alongside the 'Season of Goodwill' charitable collections schedule.

Up Holland High School

The school has raised the following funds across the course of the academic year 2023/24

British Heart Foundation - £117.76

National Autistic Society - £113.21

Children in Need - £127

McMillan Coffee Morning - £553.85

Alder Hey Hospital - £200

Sports Relief - £477.40

Rainford Brook Lodge Primary School

The school has raised the following funds across the course of the academic year 2023/24

Comic Relief £140

Children in Need £180

Billinge Chapel End Primary School

Chapel End joined the Trust on the 1st July 2024 they have taken a less formal approach to raising funds for charity by directing parents to give directly on the following occasions but have no records of any donations given or amounts raised.

Sports for schools

Children in Need

Comic Relief

NSPCC

All fundraising activities carried out conform to the recognised standards, there are no fundraising activities carried out by a third party. The Trust ensures that there are no unreasonably intrusive or persistent fundraising approaches, including undue pressure to donate. Fundraising is carried out by the student body with an oversight from the staff who are aware of their professional duties in line with the 'charity fundraising: a guide to Trustee duties'.

The Academy does not engage with professional fundraisers and as such has not received any complaints regarding their fundraising activities.

EVERYONE MATTERS SCHOOLS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Plans for future periods

We will continue with our drive to deliver excellence for all based on our clear vision and values and developing excellence in teaching and learning, leadership and outcomes. We will review our strategy, systems and monitoring and tracking procedures to ensure that we close the gap further for disadvantaged students who are entitled to Pupil Premium.

The Trust will continue to deliver a broad, balanced and inclusive curriculum that has a breadth of extra-curricular opportunity to support the all-round development of all students. We will build on our inclusive model of education that supports students achieving the best education possible.

To ensure our future numbers on roll across the Trust we will continue to develop our marketing strategy by further utilising our schools and Trust website extended Open Evening and working day visits and taking advantage of opportunities to celebrate the achievements of the Trust, its schools and its students in the local and national media.

The Everyone Matters Schools Trust achieved sponsor status in November 2019 and in 2023/24 grew to a four schools' Trust. The next stage is to develop the Everyone Matters Schools Trust by proactively seeking further partners in the West Lancashire and St Helens regions and to develop collaborative partnerships that leads to school improvement for all members of the Everyone Matters Schools Trust and benefits the development of the local education offer as a systems leader.

The Everyone Matters Schools Trust will work to develop further its collaborative model of partnership to lead school improvement work in the region. The Trust will be outward facing building collaborative networks in SEND, Safeguarding, Behaviour and Attendance as well as in a broad range of subjects during 2024/25 to increase its impact on school improvement and develop its capacity at all levels to enable the Trust to effectively welcome future formal partnerships to the Trust in 2025/26.

Funds held as custodian trustee on behalf of others

Throughout the year, the trust did not hold any funds as a custodian trustee on behalf of any other charitable organisation.

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.

The audit business of UHY Hacker Young Manchester LLP was acquired by Cooper Parry Group Limited on 30th September 2024. UHY Hacker Young Manchester LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place.

A resolution proposing that Cooper Parry Group 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 09 December 2024 and signed on its behalf by:

Jayne Lloyd

J Lloyd

Chair of trustees

EVERYONE MATTERS SCHOOLS TRUST

GOVERNANCE STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2024

Scope of responsibility

As Trustees, we acknowledge we have overall responsibility for ensuring that Everyone Matters Schools Trust has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can provide only reasonable and not absolute assurance against material misstatement or loss.

As Trustees, we have reviewed and taken account of the guidance in DfE's Governance Handbook and competency framework for governance.

The Board of Trustees has delegated the day-to-day responsibility to the 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 Everyone Matters Schools 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 six times during the year. Attendance during the year at meetings of the Board of Trustees was as follows:

Trustees	Meetings attended	Out of possible
J Lloyd (Chair of trustees)	6	6
K Powell (Resigned 1 September 2023)	0	0
J Southern (Vice Chair of trustees) (Resigned 1 September 2023)	0	0
J Brien (Wilson)	5	6
J Sebastian (Resigned 1 September 2023)	0	0
C Codling (Resigned 1 September 2023)	0	0
P Francis	5	6
R Stafford (Resigned 1 September 2023)	0	0
C Bivon (Resigned 5 February 2024)	2	2
G Bahan (Appointed 12 September 2023)	4	6
M Lawrenson (Appointed 12 September 2023)	2	6
P Denton (Appointed 12 September 2023)	3	6
L Lewis (Appointed 18 March 2024)	1	2

There have been significant changes this year to the development of the trust and having to split out a LGB from the trust board.

The board has appointed an In-House Internal Scrutiny Officer to carry out robust checks on all financial controls. The Trust believes this is the best value for money way to approach internal audit whilst we are a small trust and enables us to benefit from the vast experience of our RO and allows us to secure a really in depth audit and conversations around different ways of becoming more efficient whilst remaining entirely compliant.

The Internal Scrutiny Officer has made three visits in the 23/24 academic year. The audits are reviewed by the Audit committee and then ratified by the full trust board. Outcomes are considered and actions identified and actioned by the CFO. There were no significant issues identified in 23/24.

EVERYONE MATTERS SCHOOLS TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Conflicts of interest

The Everyone Matters School Trust follows the Charity Commissions guidance on managing conflicts of interest in its Trust. The process is as follows:-

- individual trustees should always declare any conflicts of interest which affect them
- any failure to declare a conflict of interest is a serious issue
- there is a standing item on every agenda for any change to any trustee's conflict of interests
- the trust board will consider whether serious conflicts of interest should be removed or require authority
- affected trustees should not participate in any decisions where they stand to gain, whether directly, or indirectly through a connected person
- where there is a conflict of loyalty, trustees should carefully handle and participation by a conflicted trustee
- irrespective of the approach trustees take to prevent a conflict of interest from affecting their decision making, they should be able to demonstrate that their decision was made only in the best interests of the charity
- the Everyone Matters Schools Trust will publish a register of each trustee's Declaration of Interests

Governance reviews

In line with the expansion of the Trust, the Dfe commissioned a full review of Governance in summer term 2023. The review gave the Trust an opportunity to reflect and refines its approach to Governance with a clear and consistent approach and offer for LGB's as well as developing a governance strategy to support the Trust Board and LGB's dispensing their duties as effectively as possible.

In the 23/24 year the trust has also undergone a SMRA inspection and a Financial Management and Governance Review, both receiving very positive feedback that the Trust holds robust procedures that are well followed.

The SMRA Review offered guidance and support to ensure the Trust grows within its means and continues to develop an effective and efficient model for running the Trust for the benefit of the children, staff and community.

The FMG Review offered the Trust significant reassurance as to the systems and processes that have been implemented as relatively rapid growth has taken place to ensure effective and robust financial management and procedures support achieving best value and the highest standards of education for children.

The finance committee is a committee of the main board of Trustees. Its purpose is to provide guidance and assistance to the Principal and Trustees in all matters relating to budgeting and finance.

Attendance at Finance, Resources and Remuneration committee meetings in the year was as follows:

Attendance at meetings in the year was as follows:

Trustees	Meetings attended	Out of possible
J Lloyd (Chair of trustees)	3	3
J Brien (Wilson)	3	3
P Francis	3	3
M Lawrenson (Appointed 12 September 2023)	2	3

The Audit & Risk committee is a committee of the main board of trustees. Its purpose is to assist the Board in fulfilling its oversight responsibilities for internal controls and for maintaining an appropriate relationship with the Trust's external auditors.

EVERYONE MATTERS SCHOOLS TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Attendance at meetings in the year was as follows:

Trustees	Meetings attended	Out of possible
J Lloyd (Chair of trustees)	3	3
J Brien (Wilson)	3	3
P Francis	3	3
M Lawrenson (Appointed 12 September 2023)	2	3

Review of value for money

As accounting officer, the CEO 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:

- Collaborating with other schools where possible
- Adhering to the school Financial Regulations and getting quotes as necessary
- Using preferred suppliers
- Retendering contracts as necessary such as HR / Legal, Occupational Health, Alternative provision.
- Buying into the RPA scheme for insurance
- Review staffing needs and identifying areas where staffing costs can be reduced whilst avoiding a negative impact on educational provision

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 objective, 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 Rainford Academy Trust for the year 1 September 2023 to 31 August 2024 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 year 1 September 2023 to 31 August 2024 and up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board of Trustees.

EVERYONE MATTERS SCHOOLS TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 general purposes 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 appoint an in-house internal scrutineer

The reviewer's role includes giving advice on financial matters and performing a range of checks on the academy trust's financial systems. The checks carried out in the current period include:

- testing of payroll systems
- testing of purchase systems
- testing of control account and bank reconciliations
- testing of income
- testing of assets

There were three checks carried out during the year. The reviewer reports to the board of trustees, through the audit committee on the operation of the systems of control and on the discharge of the board of trustees' financial responsibilities. There were no material control issues arising from the reviewer's work.

Three audits were completed during the year:

- Autumn Term - Governance, Audit & Risk, Budget Control
- Spring Term – Risk Management, Procurement, Payroll function
- Summer Term – Management Reporting, Cash flow and control, Leases & Assets

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 scrutiny function;
- the work of the external auditor;
- the financial management and governance self-assessment process (FMGS);
- the work of the executive managers within the academy trust who have responsibility for the development and maintenance of the internal control framework.

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

EVERYONE MATTERS SCHOOLS TRUST

GOVERNANCE STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 09 December 2024 and signed on its behalf by:

Jayne Lloyd

J Lloyd
Chair of trustees



I Young
Accounting Officer

EVERYONE MATTERS SCHOOLS TRUST

STATEMENT OF REGULARITY, PROPRIETY AND COMPLIANCE

FOR THE YEAR ENDED 31 AUGUST 2024

As accounting officer of Everyone Matters Schools Trust, I have considered my responsibility to notify the academy trust Board of Trustees and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding, including for estates safety and management, under the funding agreement in place between the academy trust and the Secretary of State for Education. As part of my consideration I have had due regard to the requirements of the Academy Trust Handbook 2023, including responsibilities for estates safety and management.

I confirm that I and the academy trust's Board of Trustees are able to identify any material irregular or improper use of funds by the academy trust, or material non-compliance with the terms and conditions of funding under the academy trust's funding agreement and the Academy Trust Handbook 2023.

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



I Young
Accounting Officer

09 December 2024

EVERYONE MATTERS SCHOOLS TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees (who are also the directors of Everyone Matters Schools Trust for the purposes of company law) are responsible for preparing the Trustees' report and the accounts in accordance with the Academies Accounts Direction 2023 to 2024 published by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under company law, the Trustees must not approve the accounts 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 accounts, 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 2023 to 2024;
- 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 accounts; and
- prepare the accounts 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 accounts 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 accounts may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees on 09 December 2024 and signed on its behalf by:

Jayne Lloyd

J Lloyd

Chair of trustees

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYONE MATTERS SCHOOLS TRUST

FOR THE YEAR ENDED 31 AUGUST 2024

Opinion

We have audited the accounts of Everyone Matters Schools Trust for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the accounts, 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 2023 to 2024 issued by the Education and Skills Funding Agency.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 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 2023 to 2024.

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 accounts' 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 accounts 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 accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the accounts 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 accounts 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 accounts 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.

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYONE MATTERS SCHOOLS TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 accounts are prepared is consistent with the accounts; 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.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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 accounts 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 accounts that are free from material misstatement, whether due to fraud or error. In preparing the accounts, 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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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

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

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYONE MATTERS SCHOOLS TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we considered the following:

- the nature of the industry and sector, control environment and business performance
- 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;
- 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 and involving relevant internal specialists, including tax, 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 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 frameworks the academy operates in, focussing 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 Academies 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.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and those charged with governance concerning actual and potential litigation claims;
- In addressing the risk of fraud through inappropriate recording of income, we review the existence and completeness of ESFA income and reconcile all other material income streams to third party evidence;
- We carry out a detailed review of deferred income, including a review of amounts released to income in the year.
- We review a sample of expenditure to ensure it has been appropriately authorised and that tender process have been followed where applicable;
- We carry out a review of the register of interests and minutes to ensure that all related parties have been disclosed adequately;
- In assessing the risk of fraud through management override of controls, testing the appropriateness of journal entries and assessing whether judgements made in making accounting estimates are indicative of potential bias.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYONE MATTERS SCHOOLS TRUST (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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.

S Grayson

**Stephen Grayson ACA FCCA (Senior Statutory Auditor)
for and on behalf of Cooper Parry Group Limited**

9 December 2024

Statutory Auditor

St James Building
79 Oxford Street
Manchester
M1 6HT

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO EVERYONE MATTERS SCHOOLS TRUST AND THE EDUCATION AND SKILLS FUNDING AGENCY

FOR THE YEAR ENDED 31 AUGUST 2024

In accordance with the terms of our engagement letter and further to the requirements of the Education and Skills Funding Agency (ESFA) as included in the Academies Accounts Direction 2023 to 2024, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by Everyone Matters Schools Trust during the period 1 September 2023 to 31 August 2024 have been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

This report is made solely to Everyone Matters Schools Trust and ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to the Everyone Matters Schools Trust and ESFA 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 Everyone Matters Schools Trust and ESFA, for our work, for this report, or for the conclusion we have formed.

Respective responsibilities of Everyone Matters Schools Trust's accounting officer and the reporting accountant

The accounting officer is responsible, under the requirements of Everyone Matters Schools Trust's funding agreement with the Secretary of State for Education dated 29 August 2017 and the Academy Trust Handbook, extant from 1 September 2023, 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 Academies Accounts Direction 2023 to 2024. 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 2023 to 31 August 2024 have not been applied to 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 ESFA. We performed a limited assurance engagement as defined in our engagement letter.

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

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

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

We have not performed any additional procedures regarding the academy trust's compliance with safeguarding, health and safety and estates management.

EVERYONE MATTERS SCHOOLS TRUST

INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO EVERYONE MATTERS SCHOOLS TRUST AND THE EDUCATION AND SKILLS FUNDING AGENCY (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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 2023 to 31 August 2024 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.

S Grayson

Reporting Accountant

Cooper Parry Group Limited
St James Building
79 Oxford Street
Manchester
M1 6HT

Dated: 09 December 2024

EVERYONE MATTERS SCHOOLS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds: General £	Fixed asset £	Total 2024 £	Total 2023 £
Income and endowments from:						
Donations and capital grants	3	-	-	63,759	63,759	94,696
Donations - transfer from local authority on conversion	26	-	2,272,215	15,851,984	18,124,199	-
Charitable activities:						
- Funding for educational operations	4	25,000	16,569,930	-	16,594,930	10,733,152
Other trading activities	5	156,017	754,308	-	910,325	511,640
Investments	6	305	-	-	305	5,541
Total		<u>181,322</u>	<u>19,596,453</u>	<u>15,915,743</u>	<u>35,693,518</u>	<u>11,345,029</u>
Expenditure on:						
Charitable activities:						
- Educational operations	9	62,392	16,914,795	305,370	17,282,557	11,020,665
Total	7	<u>62,392</u>	<u>16,914,795</u>	<u>305,370</u>	<u>17,282,557</u>	<u>11,020,665</u>
Net income		118,930	2,681,658	15,610,373	18,410,961	324,364
Transfers between funds	17	-	(248,046)	248,046	-	-
Other recognised gains/(losses)						
Actuarial gains on defined benefit pension schemes	19	-	104,000	-	104,000	509,000
Adjustment for restriction on pension assets	19	-	(1,643,000)	-	(1,643,000)	-
Net movement in funds		118,930	894,612	15,858,419	16,871,961	833,364
Reconciliation of funds						
Total funds brought forward		587,468	792,034	3,473,136	4,852,638	4,019,274
Total funds carried forward		<u>706,398</u>	<u>1,686,646</u>	<u>19,331,555</u>	<u>21,724,599</u>	<u>4,852,638</u>

EVERYONE MATTERS SCHOOLS TRUST

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

FOR THE YEAR ENDED 31 AUGUST 2024

Comparative year information Year ended 31 August 2023	Notes	Unrestricted funds £	Restricted funds: General £	Fixed asset £	Total 2023 £
Income and endowments from:					
Donations and capital grants	3	-	-	94,696	94,696
Charitable activities:					
- Funding for educational operations	4	25,000	10,708,152	-	10,733,152
Other trading activities	5	42,770	468,870	-	511,640
Investments	6	5,541	-	-	5,541
Total		<u>73,311</u>	<u>11,177,022</u>	<u>94,696</u>	<u>11,345,029</u>
Expenditure on:					
Charitable activities:					
- Educational operations	9	94,585	10,804,890	121,190	11,020,665
Total	7	<u>94,585</u>	<u>10,804,890</u>	<u>121,190</u>	<u>11,020,665</u>
Net income/(expenditure)		(21,274)	372,132	(26,494)	324,364
Other recognised gains/(losses)					
Actuarial gains on defined benefit pension schemes	19	-	509,000	-	509,000
Net movement in funds		(21,274)	881,132	(26,494)	833,364
Reconciliation of funds					
Total funds brought forward		608,742	(89,098)	3,499,630	4,019,274
Total funds carried forward		<u>587,468</u>	<u>792,034</u>	<u>3,473,136</u>	<u>4,852,638</u>

EVERYONE MATTERS SCHOOLS TRUST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		19,341,670		3,433,430
Current assets					
Debtors	14	833,939		352,771	
Cash at bank and in hand		4,774,609		3,368,930	
		<u>5,608,548</u>		<u>3,721,701</u>	
Current liabilities					
Creditors: amounts falling due within one year	15	(2,355,619)		(1,293,493)	
		<u></u>		<u></u>	
Net current assets			3,252,929		2,428,208
Net assets excluding pension liability			22,594,599		5,861,638
Defined benefit pension scheme liability	19		(870,000)		(1,009,000)
			<u></u>		<u></u>
Total net assets			21,724,599		4,852,638
			<u></u>		<u></u>
Funds of the academy trust:					
Restricted funds	17				
- Fixed asset funds			19,331,555		3,473,136
- Restricted income funds			2,556,646		1,801,034
- Pension reserve			(870,000)		(1,009,000)
			<u></u>		<u></u>
Total restricted funds			21,018,201		4,265,170
Unrestricted income funds	17		706,398		587,468
			<u></u>		<u></u>
Total funds			21,724,599		4,852,638
			<u></u>		<u></u>

The accounts on pages 37 to 61 were approved by the Trustees and authorised for issue on 09 December 2024 and are signed on their behalf by:

Jayne Lloyd

J Lloyd

Chair of trustees

Company registration number 10455406 (England and Wales)

EVERYONE MATTERS SCHOOLS TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash provided by operating activities	20		953,026		732,150
Cash flows from investing activities					
Cash funds transferred on conversion	26	750,215		-	
Dividends, interest and rents from investments		305		5,541	
Capital grants from DfE Group		63,759		94,696	
Purchase of tangible fixed assets		(361,626)		(54,990)	
Net cash provided by investing activities			452,653		45,247
Net increase in cash and cash equivalents in the reporting period			1,405,679		777,397
Cash and cash equivalents at beginning of the year			3,368,930		2,591,533
Cash and cash equivalents at end of the year			4,774,609		3,368,930

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Everyone Matters Schools Trust is a charitable company. 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 accounts 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 accounts 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 2023 to 2024 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

Everyone Matters Schools Trust meets the definition of a public benefit entity under FRS 102.

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 accounts 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 accounts.

1.3 Conversion to an academy trust

The conversion from a state maintained school to an academy trust involved the transfer of identifiable assets and liabilities and the operation of the school for £nil consideration. The substance of the transfer is that of a gift and it has been accounted for on that basis as set out below.

The assets and liabilities transferred on conversion from Up Holland High School, Rainford Brook Lodge Community Primary School and Billinge Chapel End Primary School to the academy trust have been valued at their fair value. The fair value has been derived based on that of equivalent items. The amounts have been recognised under the appropriate balance sheet categories, with a corresponding amount recognised Donations – transfer from local authority on conversion in the Statement of Financial Activities and analysed under unrestricted funds, restricted general funds and restricted fixed asset funds. Further details of the transaction are set out in note 26.

1.4 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.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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.

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.

Donated fixed assets

Donated fixed assets are measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the academy trust's accounting policies.

Transfer of assets on conversion

Where assets and liabilities are received by the academy trust on conversion to an academy, the transferred net assets are measured at fair value and recognised in the balance sheet at the point when the risks and rewards of ownership pass to the academy trust. Income equal to the net assets transferred on conversion is recognised within donations and capital grant income.

1.5 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.

Governance costs

These include the costs attributable to the academy trust's compliance with constitutional and statutory requirements, including audit, strategic management, Trustees' meetings and reimbursed expenses.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets and depreciation

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

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.

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

Land and buildings	Land not depreciated, buildings 2% straight line
Leasehold improvements	1.67% straight line over 60 years
Fixtures, fittings & equipment	33% 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.

1.7 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.

1.8 Leased assets

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

1.9 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.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.10 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.

1.11 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.

1.12 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 Education and Skills Funding Agency.

1.13 PFI agreement

The Academy occupies buildings which are owned by St Helens Council and utilised by the Academy under a PFI agreement. The Academy pays revenue contributions in respect of the facilities management and buildings use. The contract will expire in the year 2038. The Academy does not have any rights or obligations of ownership in respect of these assets and therefore they are not included on the Academy's balance sheet. The revenue payment is recognised in the SOFA. Where the Academy procures and pays for additional furniture or equipment or changes to the building, the costs are capitalised and depreciated in accordance with the tangible fixed assets policy.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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.

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 19, 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 2024. 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.

The ultimate responsibility for setting the assumptions is that of the Academy Trust, as the employer, however each year the LGPS actuary proposes a standard set of assumptions as part of the valuation exercise, using their expert opinion, and which comply with the accounting requirements. The Academy Trust has, in practice with most employers, adopted the recommended actuarial assumptions following further consultation with its auditors to ensure these assumptions are reasonable and in line with those adopted by other academy trusts.

The key assumption is the discount rate, which is the estimated rate of long-term investment returns. This year the discount rate of 5.0% is lower than the rate of 5.3% used in 2023. This is the key driver for the reduction in the carried LGPS deficit from £1m to £870k during the year.

3 Donations and capital grants

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donated fixed assets	-	12,500	12,500	-
Capital grants	-	51,259	51,259	94,696
	<hr/>	<hr/>	<hr/>	<hr/>
	-	63,759	63,759	94,696
	<hr/>	<hr/>	<hr/>	<hr/>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Funding for the academy trust's educational operations

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
DfE/ESFA grants				
General annual grant (GAG)	-	14,328,590	14,328,590	9,718,833
Other DfE/ESFA grants:				
- UIFSM	-	29,604	29,604	-
- Pupil premium	-	336,379	336,379	255,055
- Start up grants	-	16,237	16,237	-
- ITT bursaries grants	-	5,160	5,160	-
- Others	-	935,069	935,069	145,175
	-	15,651,039	15,651,039	10,119,063
Other government grants				
Local authority grants	-	918,891	918,891	589,089
Other incoming resources	25,000	-	25,000	25,000
Total funding	25,000	16,569,930	16,594,930	10,733,152

5 Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Hire of facilities	49,424	-	49,424	38,510
Catering income	56,740	-	56,740	-
School fund income	-	413,269	413,269	321,207
Other income	49,853	341,039	390,892	151,923
	156,017	754,308	910,325	511,640

6 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Short term deposits	305	-	305	5,541

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Expenditure

	Staff costs £	Non-pay expenditure		Total 2024 £	Total 2023 £
		Premises £	Other £		
Academy's educational operations					
- Direct costs	10,386,798	-	1,854,794	12,241,592	7,545,329
- Allocated support costs	2,119,860	2,239,945	681,160	5,040,965	3,475,336
	<u>12,506,658</u>	<u>2,239,945</u>	<u>2,535,954</u>	<u>17,282,557</u>	<u>11,020,665</u>

Net income/(expenditure) for the year includes:

	2024 £	2023 £
Operating lease rentals	1,617,578	1,536,698
Depreciation of tangible fixed assets	305,370	121,190
Fees payable to auditor for:		
- Audit	15,000	7,500
- Other services	6,000	5,000
Net interest on defined benefit pension liability	5,000	65,000
	<u>17,282,557</u>	<u>11,020,665</u>

8 Central services

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

- human resources;
- financial services;
- legal services;
- educational support services; or
- maintenance and support services

The academy trust charges for these services on the following basis:

- flat percentage of GAG income-2%;

The amounts charged during the year were as follows:

	2024 £	2023 £
Rainford High School	128,172	-
Up Holland High School	56,458	-
Rainford Brook Lodge Community Primary School	2,566	-
Billinge Chapel End Primary School	12,827	-
	<u>200,023</u>	<u>-</u>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Direct costs				
Educational operations	43,479	12,198,113	12,241,592	7,545,329
Support costs				
Educational operations	18,913	5,022,052	5,040,965	3,475,336
	<u>62,392</u>	<u>17,220,165</u>	<u>17,282,557</u>	<u>11,020,665</u>

Analysis of costs

	2024 £	2023 £
Direct costs		
Teaching and educational support staff costs	10,463,230	6,551,045
Staff development	16,484	11,913
Technology costs	63,663	-
Educational supplies and services	419,376	163,630
Examination fees	276,911	175,063
Other direct costs	1,001,928	643,678
	<u>12,241,592</u>	<u>7,545,329</u>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

9 Charitable activities (Continued)

Support costs

Support staff costs	2,134,892	954,221
Depreciation	305,370	121,190
Technology costs	143,654	269,093
Recruitment and support	6,576	-
Maintenance of premises and equipment	97,764	11,261
Cleaning	9,747	-
Energy costs	115,564	-
Rent, rates and other occupancy costs	1,648,899	1,536,698
Insurance	62,428	-
Security and transport	37,235	-
Catering	209,959	7,893
Finance costs	5,000	65,000
Legal costs	33,215	254,958
Other support costs	204,991	240,722
Governance costs	25,671	14,300
	5,040,965	3,475,336
	5,040,965	3,475,336

10 Staff

Staff costs and employee benefits

Staff costs during the year were:

	2024	2023
	£	£
Wages and salaries	9,315,067	5,766,762
Social security costs	929,945	561,531
Pension costs	2,046,984	1,132,101
	12,291,996	7,460,394
Staff costs - employees	12,291,996	7,460,394
Agency staff costs	187,400	16,351
Staff restructuring costs	27,262	-
	12,506,658	7,476,745
Staff development and other staff costs	107,948	40,434
	12,614,606	7,517,179
	12,614,606	7,517,179

Staff restructuring costs comprise:

Severance payments	27,262	-
	27,262	-
	27,262	-

Severance payments

The academy trust paid 2 severance payments in the year, disclosed in the following bands:

£0 - £25,000	2
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EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Staff

(Continued)

Staff numbers

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

	2024 Number	2023 Number
Teachers	165	101
Administration and support	179	79
Management	18	7
	<u>362</u>	<u>187</u>

Higher paid staff

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

	2024 Number	2023 Number
60,001 - 70,000	6	2
70,001 - 80,000	2	2
80,001 - 90,000	2	1
90,001 - 100,000	1	-
120,001 - 130,000	-	1
130,001 - 140,000	1	-
	<u>1</u>	<u>1</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 employee benefits (including employer pension contributions) received by key management personnel for their services to the academy trust was £802,237 (2023 - £733,598).

11 Trustees' remuneration and expenses

None of the Trustees have been paid remuneration or have 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 during the year amounted to £nil (2023 - £nil).

Expenses reimbursed to trustees during the year amounted to £nil (2023 - £nil).

12 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 £5,000,000 on any one claim. The cost of this insurance for the year ended 31 August 2024 is included in the total insurance cost.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

13 Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 September 2023	2,765,000	529,098	514,039	3,808,137
Transfer on conversion	15,792,000	-	59,984	15,851,984
Additions	-	-	361,626	361,626
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	18,557,000	529,098	935,649	20,021,747
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 September 2023	-	17,636	357,071	374,707
Charge for the year	154,047	8,819	142,504	305,370
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	154,047	26,455	499,575	680,077
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 August 2024	18,402,953	502,643	436,074	19,341,670
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2023	2,765,000	511,462	156,968	3,433,430
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The net book value of land and buildings comprises:

	2024 £	2023 £
Long leaseholds (over 50 years)	18,402,953	2,765,000
	<hr/> <hr/>	<hr/> <hr/>

14 Debtors

	2024 £	2023 £
Trade debtors	131,257	56,602
Other debtors	433,933	68,696
Prepayments and accrued income	268,749	227,473
	<hr/>	<hr/>
	833,939	352,771
	<hr/> <hr/>	<hr/> <hr/>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	644,410	65,669
Other taxation and social security	256,542	138,181
Other creditors	296,941	142,207
Accruals and deferred income	1,157,726	947,436
	<u>2,355,619</u>	<u>1,293,493</u>

16 Deferred income

	2024 £	2023 £
Deferred income is included within:		
Creditors due within one year	376,487	287,676
	<u>376,487</u>	<u>287,676</u>
Deferred income at 1 September 2023	287,676	285,589
Released from previous years	(287,676)	(285,589)
Resources deferred in the year	376,487	287,676
	<u>376,487</u>	<u>287,676</u>
Deferred income at 31 August 2024	<u>376,487</u>	<u>287,676</u>

At the balance sheet date the academy trust was holding funds of £229,694 (2023 - £196,923) being School trip income received in advance of the academic year commencing September 2024, Pupil Premium of £136,680 (2023 - £64,168) and other catch up income of £10,113 (2023 - £26,585).

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Funds

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2024 £
Restricted general funds					
General Annual Grant (GAG)	1,801,034	14,328,590	(13,324,932)	(248,046)	2,556,646
Start up grants	-	16,237	(16,237)	-	-
UIFSM	-	29,604	(29,604)	-	-
Pupil premium	-	336,379	(336,379)	-	-
Other DfE/ESFA grants	-	940,229	(940,229)	-	-
Other government grants	-	918,891	(918,891)	-	-
Other restricted funds	-	1,504,523	(1,504,523)	-	-
Pension reserve	(1,009,000)	1,522,000	156,000	(1,539,000)	(870,000)
	<u>792,034</u>	<u>19,596,453</u>	<u>(16,914,795)</u>	<u>(1,787,046)</u>	<u>1,686,646</u>
Restricted fixed asset funds					
Inherited on conversion	-	15,851,984	-	-	15,851,984
DfE group capital grants	3,473,136	51,259	(305,370)	248,046	3,467,071
Private sector capital sponsorship	-	12,500	-	-	12,500
	<u>3,473,136</u>	<u>15,915,743</u>	<u>(305,370)</u>	<u>248,046</u>	<u>19,331,555</u>
Total restricted funds	<u>4,265,170</u>	<u>35,512,196</u>	<u>(17,220,165)</u>	<u>(1,539,000)</u>	<u>21,018,201</u>
Unrestricted funds					
General funds	<u>587,468</u>	<u>181,322</u>	<u>(62,392)</u>	<u>-</u>	<u>706,398</u>
Total funds	<u>4,852,638</u>	<u>35,693,518</u>	<u>(17,282,557)</u>	<u>(1,539,000)</u>	<u>21,724,599</u>

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

- (i) General Annual Grant (GAG) must be used for the normal running costs of the academy.
- (ii) The other government grants fund is used to track grants provided by local and central government departments.
- (iii) The other restricted fund tracks grants, donations and other income arising from sources other than grants provided by central and local government departments.
- (iv) The pensions reserve is a restricted fund to account for the liability arising under the Local Government Pension Scheme.
- (v) The restricted fixed asset funds are carried forward to meet the specific costs of fixed asset projects and to cover the depreciation charges that will be required on these projects going forward as well as the current fixed assets held.

Under the funding agreement with the Secretary of State, the academy trust was not subject to a limit on the amount of GAG that it could carry forward at 31 August 2024.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Funds

(Continued)

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

	Balance at 1 September 2022 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2023 £
Restricted general funds					
General Annual Grant (GAG)	1,410,902	9,718,833	(9,328,701)	-	1,801,034
Pupil premium	-	255,055	(255,055)	-	-
Other DfE/ESFA grants	-	145,175	(145,175)	-	-
Other government grants	-	589,089	(589,089)	-	-
Other restricted funds	-	468,870	(468,870)	-	-
Pension reserve	(1,500,000)	-	(18,000)	509,000	(1,009,000)
	<u>(89,098)</u>	<u>11,177,022</u>	<u>(10,804,890)</u>	<u>509,000</u>	<u>792,034</u>
Restricted fixed asset funds					
DfE group capital grants	<u>3,499,630</u>	<u>94,696</u>	<u>(121,190)</u>	<u>-</u>	<u>3,473,136</u>
Total restricted funds	<u>3,410,532</u>	<u>11,271,718</u>	<u>(10,926,080)</u>	<u>509,000</u>	<u>4,265,170</u>
Unrestricted funds					
General funds	<u>608,742</u>	<u>73,311</u>	<u>(94,585)</u>	<u>-</u>	<u>587,468</u>
Total funds	<u>4,019,274</u>	<u>11,345,029</u>	<u>(11,020,665)</u>	<u>509,000</u>	<u>4,852,638</u>

Total funds analysis by academy

	2024 £	2023 £
Fund balances at 31 August 2024 were allocated as follows:		
Rainford High School	2,652,168	2,388,502
Up Holland High School	398,206	-
Rainford Brook Lodge Community Primary School	88,584	-
Billinge Chapel End Primary School	(12,412)	-
Central services	136,498	-
Total before fixed assets fund and pension reserve	<u>3,263,044</u>	<u>2,388,502</u>
Restricted fixed asset fund	19,331,555	3,473,136
Pension reserve	(870,000)	(1,009,000)
Total funds	<u>21,724,599</u>	<u>4,852,638</u>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Funds

(Continued)

Total cost analysis by academy

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

	Teaching and educational support staff	Other support staff costs	Educational supplies	Other costs excluding depreciation	Total 2024	Total 2023
	£	£	£	£	£	£
Rainford High School	7,187,952	1,196,858	1,408,081	1,930,086	11,722,977	10,899,475
Up Holland High School	2,381,455	803,563	350,810	448,135	3,983,963	-
Rainford Brook Lodge Community Primary School	706,836	108,783	91,967	113,664	1,021,250	-
Billinge Chapel End Primary School	123,451	32,255	10,129	3,805	169,640	-
Central services	-	2,019	(22,680)	100,018	79,357	-
	<u>10,399,694</u>	<u>2,143,478</u>	<u>1,838,307</u>	<u>2,595,708</u>	<u>16,977,187</u>	<u>10,899,475</u>

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds: General £	Fixed asset £	Total Funds £
Fund balances at 31 August 2024 are represented by:				
Tangible fixed assets	-	-	19,341,670	19,341,670
Current assets	706,398	4,902,150	-	5,608,548
Current liabilities	-	(2,345,504)	(10,115)	(2,355,619)
Pension scheme liability	-	(870,000)	-	(870,000)
Total net assets	<u>706,398</u>	<u>1,686,646</u>	<u>19,331,555</u>	<u>21,724,599</u>

	Unrestricted Funds £	Restricted funds: General £	Fixed asset £	Total Funds £
Fund balances at 31 August 2023 are represented by:				
Tangible fixed assets	-	-	3,433,430	3,433,430
Current assets	587,468	3,094,527	39,706	3,721,701
Current liabilities	-	(1,293,493)	-	(1,293,493)
Pension scheme liability	-	(1,009,000)	-	(1,009,000)
Total net assets	<u>587,468</u>	<u>792,034</u>	<u>3,473,136</u>	<u>4,852,638</u>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

19 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, which is managed by Merseyside Pension Fund. 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 the 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.

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 and subsequent consultation are:

- employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer 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 2028.

The employer's pension costs paid to the TPS in the period amounted to £1,687,740 (2023: £852,694).

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.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

19 Pension and similar obligations

(Continued)

Local Government Pension Scheme

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contributions are as noted below. The agreed contribution rates for future years are 16.8% for employers and 5.5-12.5% for employees.

As described in note 26 the LGPS obligation relates to the employees of the academy trust, being the employees transferred as part of the conversion from the maintained school and new employees who joined the scheme in the period. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the academy trust at the balance sheet date.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013 and on 21 July 2022, the Department for Education reaffirmed its commitment to the guarantee, with a parliamentary minute published on GOV.UK.

Total contributions made	2024	2023
	£	£
Employer's contributions	565,000	335,000
Employees' contributions	160,000	88,000
	<u>725,000</u>	<u>423,000</u>

Principal actuarial assumptions	2024	2023
	%	%
Rate of increase in salaries	4.1	4.3
Rate of increase for pensions in payment/inflation	2.7	2.9
Discount rate for scheme liabilities	5.0	5.3
Inflation assumption (CPI)	2.6	2.8
	<u>2.6</u>	<u>2.8</u>

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	2024	2023
	Years	Years
Retiring today		
- Males	20.8	20.8
- Females	23.3	23.3
Retiring in 20 years		
- Males	22.0	22.1
- Females	25.1	25.1
	<u>25.1</u>	<u>25.1</u>

Sensitivity analysis

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

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

19 Pension and similar obligations	(Continued)	
	2024	2023
	£'000	£'000
Discount rate + 0.1%	(167)	(95)
Discount rate - 0.1%	171	97
Mortality assumption + 1 year	152	79
Mortality assumption - 1 year	(149)	(78)
CPI rate + 0.1%	171	97
CPI rate - 0.1%	(167)	(95)
	<u> </u>	<u> </u>
Defined benefit pension scheme net liability	2024	2023
	£	£
Scheme assets	8,621,000	3,168,000
Scheme obligations	(7,848,000)	(4,177,000)
	<u> </u>	<u> </u>
Net asset/(liability)	773,000	(1,009,000)
Restriction on scheme assets	(1,643,000)	-
	<u> </u>	<u> </u>
Total liability recognised	(870,000)	(1,009,000)
	<u> </u>	<u> </u>
The academy trust's share of the assets in the scheme	2024	2023
	Fair value	Fair value
	£	£
Equities	4,441,000	1,647,000
Bonds	395,000	238,000
Cash	126,000	35,000
Property	900,000	380,000
Other assets	2,759,000	868,000
	<u> </u>	<u> </u>
Total market value of assets	8,621,000	3,168,000
	<u> </u>	<u> </u>

The actual return on scheme assets was £502,000 (2023: £140,000).

Amount recognised in the statement of financial activities	2024	2023
	£	£
Current service cost	404,000	288,000
Interest income	(314,000)	(122,000)
Interest cost	319,000	187,000
	<u> </u>	<u> </u>
Total amount recognised	409,000	353,000
	<u> </u>	<u> </u>

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.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

19 Pension and similar obligations		(Continued)	
Changes in the present value of defined benefit obligations		2024	2023
		£	£
At 1 September 2023		4,177,000	4,160,000
Obligations acquired on conversion		2,768,000	-
Current service cost		404,000	288,000
Interest cost		305,000	180,000
Employee contributions		160,000	88,000
Actuarial loss/(gain)		98,000	(484,000)
Benefits paid		(64,000)	(55,000)
		<u>7,848,000</u>	<u>4,177,000</u>
		<u>7,848,000</u>	<u>4,177,000</u>
Changes in the fair value of the academy trust's share of scheme assets		2024	2023
		£	£
At 1 September 2023		3,168,000	2,660,000
Assets acquired on conversion		4,290,000	-
Interest income		314,000	122,000
Actuarial gain		188,000	18,000
Employer contributions		565,000	335,000
Employee contributions		160,000	88,000
Benefits paid		(64,000)	(55,000)
		<u>8,621,000</u>	<u>3,168,000</u>
		<u>8,621,000</u>	<u>3,168,000</u>
20 Reconciliation of net income to net cash flow from operating activities		2024	2023
		£	£
Notes			
Net income for the reporting period (as per the statement of financial activities)		18,410,961	324,364
Adjusted for:			
Net surplus on conversion to academy	26	(18,124,199)	-
Capital grants from DfE and other capital income		(63,759)	(94,696)
Investment income receivable	6	(305)	(5,541)
Defined benefit pension costs less contributions payable	19	(161,000)	(47,000)
Defined benefit pension scheme finance cost	19	5,000	65,000
Depreciation of tangible fixed assets		305,370	121,190
(Increase) in debtors		(481,168)	(72,200)
Increase in creditors		1,062,126	441,033
		<u>953,026</u>	<u>732,150</u>
Net cash provided by operating activities		<u>953,026</u>	<u>732,150</u>

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

21 Analysis of changes in net funds

	1 September 2023 £	Cash flows £	31 August 2024 £
Cash	3,368,930	1,405,679	4,774,609

22 Long-term commitments

Operating leases

At 31 August 2024 the total of the academy trust's future minimum lease payments under non-cancellable operating leases was:

	2024 £	2023 £
Amounts due within one year	1,435,284	1,381,267
Amounts due in two and five years	6,046,610	5,852,314
Amounts due after five years	13,257,508	15,692,210
	<u>20,739,402</u>	<u>22,925,791</u>

The Academy has a commitment to make a unitary payment to St Helens Council under a PFI contract which commenced on 1 September 2017. The annual commitment for the year was £1,410k (2023 - £1,231k). The contract is until 31 August 2038 and the annual unitary charges increase by inflation.

23 Capital commitments

	2024 £	2023 £
Expenditure contracted for but not provided in the accounts	70,000	-

24 Related party transactions

Owing to the nature of the academy trust and the composition of the Board of Trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the Trustees have an interest. The following related party transactions took place in the financial period.

The ADHD Foundation Neurodiversity Charity provided services on an at cost basis to the value of £9,000 (2023 - £9,000), the charity is connected to the trust as a member of the trust, T Lloyd is the CEO of the charity. In entering into this agreement the trust can confirm that it has complied with the Academies Trust Handbook.

25 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.

EVERYONE MATTERS SCHOOLS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

26 Conversion to an academy

On 1 January 2024 Up Holland High School, 1 November 2023 Rainford Brook Lodge Primary School and 1 July 2024 Billinge Chapel End Primary School converted to academy trust status under the Academies Act 2010 and all the operations and assets and liabilities were transferred to Everyone Matters Schools Trust from the Liverpool Local Authority for £nil consideration.

The transfer has been accounted for as a combination that is in substance a gift. The assets and liabilities transferred were valued at their fair values and recognised in the balance sheet under the appropriate headings with a corresponding net amount recognised as a net gain in the statement of financial activities as donations – transfer from local authority on conversion.

The following table sets out the fair values of the identifiable assets and liabilities transferred and an analysis of their recognition in the statement of financial activities.

Academy	Location	Date of conversion
Up Holland High School	Up Holland	1 January 2024
Rainford Brook Lodge Community Primary School	St Helens	1 November 2023
Billinge Chapel End Primary School	St Helens	1 July 2024

	Unrestricted funds	Restricted funds:		Total 2024
	£	General	Fixed asset	£
Net assets transferred:		£	£	
Freehold land and buildings	-	-	15,792,000	15,792,000
Other tangible fixed assets	-	-	59,984	59,984
Cash	-	750,215	-	750,215
Pension scheme surplus	-	1,522,000	-	1,522,000
	-	2,272,215	15,851,984	18,124,199

	Unrestricted funds	Restricted funds:		Total 2024
	£	General	Fixed asset	£
Funds surplus/(deficit) transferred:		£	£	
Fixed assets funds	-	-	15,851,984	15,851,984
LA budget funds	-	750,215	-	750,215
LGPS pension funds	-	1,522,000	-	1,522,000
	-	2,272,215	15,851,984	18,124,199