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Academies Sector Annual Report and Accounts 2019/20

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Some 43% of state-funded schools now operate as academies, educating over half of pupils in England across over 2,700 academy trusts. The Department for Education aims for all state-funded schools to become part of a family of academy trusts. The Department however has not set out a clear plan for how it will achieve this, nor how it will ensure that those trusts are being set up to best support pupils and local need.

We remain concerned over the Department's understanding of the school estate, particularly how it knows whether pupils have access to facilities that support learning, and the continuing threat to the health of pupils from asbestos in school buildings.

The Department has taken action to address our previous recommendations to enhance the usefulness of the Academy Sector Annual Report and Accounts (SARA) to readers. The oversight function of the Education & Skills Funding Agency has continued to develop since we previously reported on the SARA. However, we remain concerned over the accessibility of local academy financial information. Multi academy trusts are not required to publish accounts for each academy in the trust. This lack of transparency is detrimental to parents' ability to hold their local academy leaders, and the Department, to account for the services they provide to pupils and their use of public funds.

Introduction

The Academy Sector Annual Report and Accounts (SARA) presents the consolidated financial results of academy trusts, of which there were 2,743 open at 31 August 2020. Academy trusts may be formed of one or more academy school. Academy trusts are charitable bodies and have more freedoms and responsibilities than local authority maintained schools. For example, they are responsible for setting staff pay and conditions, determining their own curriculum, and are directly responsible for their financial and educational performance. Academy trusts are required to produce a set of accounts annually that are subject to external audit. Academy trusts are directly funded, and accountable to, the Department for Education via the Education & Skills Funding Agency. The sector reported £31.3 billion of income during 2019/20, including £26.8 billion of grants from the Department.

The Department aims for all schools to be part of a family of academy trusts. The academies sector continues to expand, with 9,200 academy schools open during the year to 31 July 2020, compared with 8,728 in the previous year. More of these schools are joining other academies to form multi-academy trusts. The average number of academies in a multi-academy trust was six during 2019/20. The biggest multi-academy, the United Learning Trust, now stands at 76 schools. The COVID-19 pandemic has slowed growth in the sector, with it taking longer for maintained schools to convert to academies.

The 2019/20 SARA is the fifth set of sector accounts. The Comptroller & Auditor General has qualified their opinion of previous accounts due to uncertainty over the valuation of land and buildings within the academy estate. The Department has since introduced its own programme of revaluations using qualified surveyors, which has addressed these historic issues and ensured the accuracy of the £56.3 billion value of land and buildings held within the academy estate.

Conclusions and recommendations

1. **The Department for Education has not yet set out how it will deliver its ambition to establish a fully academised school sector that best supports pupils.** Despite reconfirming its commitment to full academisation, the Department cannot yet tell us how this will be achieved for all schools across all regions. We remain particularly concerned over the risk that schools that may be less attractive to existing or new academy trusts could become orphaned schools, for example financially struggling schools, small secular primary schools, schools in a rural area, or a school with any combination of these characteristics. The Department needs to take geographical considerations into account when trusts take on new schools. There is currently regional variation in the take up of academisation and there can be a wide geographical spread across multi-academy trusts. Further work is required by the Department to ensure its plans for full academisation provide choice to parents, for example over different types of trusts, and access to learning opportunities to all pupils across all regions and social groups. The Department asserts that the Schools White Paper will set out further details about the government's plans for academisation. However, there is a risk that this will not provide enough detail of how academisation will look on a practical level for pupils and schools. Academies are not new, nor is the Department's push towards full academisation, so it is surprising that a detailed plan for achieving the government's ambition has not yet been published.

   Recommendation: ***When the Department publishes its Schools White Paper it should be clear about its plan for full academisation. This plan should clearly set out the Department's overall timetable, milestones and measures of success for academisation, and how the Department will:***

   - ***Ensure academisation achieves the intended outcomes for all pupils across all regions;***
   - ***Have a plan to support schools that may be less attractive to sponsors; and***
   - ***Ensure clear and effective due diligence prior to a maintained school converting to an academy, that takes into account geographical variations and access to learning provision.***

2. **The Department does not fully understand the causes of variability within the financial performance of academy schools, and consequently may not know how to best protect the education for pupils taught in financially struggling academies.** There can be a disconnect between data on the overall financial health of schools and the experience of pupils, parents and staff on the frontline. The SARA reports an improving financial position across the sector as a whole, with the percentage of academy trusts reporting a deficit falling from 7% of academy trusts in 2018/19 to 4% in 2019/20. However, the Department does not yet appear to have a comprehensive picture of how the COVID-19 pandemic has affected academy finances, nor the variability of impact. We are also concerned about the regional disparity in financial performance, with academy trusts in the North of England reporting a far higher proportion of deficits (8% of academy trusts) compared with other regions such as South East England & South London (2% of academy trusts).

Finally, the Department does not yet have a sufficient handle on excessive pay within the sector, and therefore cannot assess whether public funds are being well spent in this area. The number of trusts paying at least one individual in excess of £100,000 is rising, from 1,875 in 2018/19 to 2,245 in 2019/20, with the Department's review on pay yet to be published.

Recommendation: ***The Department should systematically investigate, and better disclose within the next Academy Sector Annual Report & Accounts, the underlying reasons for the variation in the financial health of academies.***

It should, within six months, write to us to explain how it will improve its understanding of the variation in the financial health of academy schools and determine whether further interventions are required to support the financial sustainability of academy schools.

3. **The Department still does not understand well enough the conditions of the school estate, meaning it does not know whether pupils have access to the learning facilities they need.** Some academy trusts are building large reserves, and these may be invested in capital projects. However, as we have previously reported, the Department does not have information on whether trusts have earmarked reserves for particular projects and therefore cannot effectively challenge academy trusts on the build-up or planned use of excessive reserves. The Department does not systematically collect comprehensive data on the capital investments held by academy trusts which are specifically aimed at improving children's learning outcomes. It therefore does not routinely monitor how much schools have been able, or plan, to spend on capital projects of this nature, for example IT provision, science and technology labs, and arts facilities. The latest condition data collected by the Department estimates that £11.4 billion is required for essential remedial work across all schools. The Department has made available £5.6 billion of capital funding for the education sector in 2021/22, of which £1.8 billion is specifically for maintaining and improving the condition of school buildings. There is a risk that schools are not receiving sufficient capital funding to invest in facilities that enhance educational outcomes. Ofsted have reported instances where it has downgraded schools based on inadequate facilities. However, the Department may not know where to target funding to improve school facilities because it does have a sufficient understanding of where the gaps are.

Recommendation: ***The Department should, within the next year, collect and publish data on pupils' access to learning facilities, and the condition of such amenities, for example IT provision, science and technology labs, and arts facilities. and associated equipment. The Department should report how much capital investment is required to provide all pupils with access to such core facilities.***

4. **We continue to be concerned about the Department's understanding of asbestos within the school estate.** Asbestos is a significant, and potentially dangerous, problem in many schools. We have previously found that the Department did not have a complete picture of asbestos in school buildings, or enough information to ensure that the risks were being properly managed. The Department has developed its understanding of how well asbestos is managed in schools through its asbestos management assurance process launched in March 2018 but appears unconcerned

that the 7% of schools yet to return their asbestos survey could be the worst affected schools without the budget to resolve this. The Department asserts that those schools yet to respond to the asbestos management survey would be picked up in the school condition survey. However, it has still not earmarked specific funding for asbestos management, or determined whether this is a barrier to schools engaging with the Department on asbestos risks.

Recommendation: ***The Department should urgently chase the remaining 7% of schools who are yet to respond to the asbestos management survey. The Department should write to the Committee within six months setting out its full understanding of asbestos across the estate, detailing the asbestos risk arising from the non-responders, along with its plans to manage the asbestos risk in schools.***

5. **We are concerned that the Education & Skills Funding Agency's decision to use public money to prop up academy trusts in difficulty fails to address poor financial management within academy trusts.** Academy trusts have been set up as charitable companies, with more freedoms and responsibilities than maintained schools, including being responsible for managing their own finances. There is a tension between this autonomy and the oversight role by the centre via the Education & Skills Funding Agency which is required to provide assurance to the Department who hold ultimate responsibility for the delivery of education in England. The Department provided additional financial support of £31 million to 81 academy trusts in 2019/20 to support financial recovery, build capacity, facilitate a transfer of academy schools triggered by financial or educational factors, or as a short-term advance. Of this, £21 million has been provided as non-repayable funding. The Education & Skills Funding Agency has reported that £10 million of debts held by academy trusts have been written off in 2020–21, including £5 million for one trust. We are concerned that there is a risk that a trust becomes too big to fail and could therefore see large sums of public funds being pumped into it to keep it afloat.

Recommendation: ***The Education & Skills Funding Agency should, within the Treasury Minute response, set out the criteria it uses to determine whether it is appropriate to provide additional funding to academy trusts to support financial recovery, or to write-off an academy's debt.***

6. **We are concerned that the Department's approach to monitoring the skills and experience of academy leaders, and the lack of remedial action for leaders of failing academies, risks further failures across the sector.** The Education & Skills Funding Agency's monitoring and intervention activities are designed to consider the effectiveness of governance arrangements within academy trusts. However, there is no requirement for trustees to hold financial qualifications, even where these individuals sit on a trust's finance or audit committee. The number of instances where the independent auditor found some element of income or expenditure may have been incurred outside permitted use, or instances where the trust's internal procedures have not been complied with, has risen to 9% of trusts in 2019/20, in part driven by the impact of the pandemic on the internal controls of academies and their spending. The Secretary of State has used its ?her powers under Section 128 of the Education and Skills Act 2008 against 10 individuals, suggesting quite a high threshold for debarring directors of academy trusts. There is a risk that the powers available to the Department do not go far enough to prevent leaders

of failing academy trusts from moving elsewhere within the education system. We remain concerned that the Department does not have a sufficiently joined up approach to dealing with misconduct, monitoring the potential re-deployment of leaders of failing academies within the education sector, or capturing insights from poor performance across the sector.

Recommendation: ***The Department should write to the Committee within 6 months detailing how it will better identify and address cases of failed leadership within academies. This should include how it will ensure the necessary lessons are learned to avoid similar incidents from occurring in future elsewhere in the sector.***

1 Development of the academy schools sector

1. On the basis of the *Academy schools sector in England: consolidated annual report and accounts 2019/20*[1] (SARA), we took evidence from the Department for Education (the Department) and the Education & Skills Funding Agency (the ESFA).

2. The academy sector in England is responsible for educating over half of all pupils across 9,200 academy schools in the year to 31 July 2020, representing 43% of state-funded schools. Academy schools are part of charitable bodies called academy trusts. Academy trusts may encompass more than one academy school to form a multi-academy trust (MAT). Trusts have more freedoms and responsibilities than local authority maintained schools. For example, they are responsible for setting staff pay and conditions, determining their own curriculum, and are directly responsible for their financial and educational performance. Academy trusts are required to produce a set of accounts annually that are subject to external audit. Academy trusts are directly funded, and accountable to, the Department via the ESFA. The sector reported £31.3 billion of income during 2019/20, including £26.8 billion of grants from the Department.[2]

3. In December 2021, the Department published the fifth academy sector annual report and accounts. This consolidated the accounts of the 2,743 academy trusts and set out the financial position and performance of the academy school sector for the academic year from 1 September 2019 to 31 August 2020. The 2019/20 SARA therefore captures the initial impact of the COVID-19 pandemic on academy schools.[3]

The Department's plans for achieving full academisation

4. The Department confirmed its commitment to full academisation across the school sector in England.[4] The number of schools operating as academies has continued to grow, from 203 academies in 2009/10 to 8,728 in 2018/19 and on to 9,200 in 2019/20. The growth of the sector stalled slightly in 2019/20 due to the impact of the COVID-19 pandemic on the conversion process. Fewer schools converted to academy status after April 2020, while the average time for the conversion process to conclude increased. The sector grew by 5% in 2019/20, compared with 12% in 2018/19 and 13% in 2017/18.[5] The Department is yet to set out a timeframe for full academisation, but informed us that the next steps will be set out in the Schools White Paper.[6]

5. The Department told us that it wanted to see every pupil educated in a good quality family of schools, meaning in a high performing multi-academy trust (MAT).[7] The SARA

1 Department for Education, *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, HC851, 16 December 2021
2 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, pages 10–11, 103
3 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 10
4 HC Committee of Public Accounts, *Academies Sector Annual Report and Accounts 2019–20*, HC 994, January 2022, Q9
5 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 30
6 Q117
7 Q9

reports that more schools are joining other academies in a MAT, with the number of MATs reducing from 2,865 in 2018/19 to 2,743 in 2019/20, while the number of academy schools has increased.[8] It explained its views on the benefits of academy schools being able to support each other during difficult times, such as during the pandemic, and in improving standards in sponsored academies.[9] The mean number of academies in a MAT in 2019/20 was six.[10] The Department informed us that it considered a number of factors when making decisions about the structure of MATs, including size and geographical spread, but ultimately decisions were made on the conversion of maintained schools to academies on a case-by-case basis, with support from the Regional Schools Commissioners. The Department told us that whilst size has advantages in terms of resource sharing, scale and the functions a trust can take forward, size should not come at the expense of coherence, a clear geography or the general ability to run high-performing schools, good educational outcomes and financial management.[11] However, the Department has not yet published a detailed plan for how it will meet its policy objective and ensure every pupil is educated in a family of high performing academy schools, nor has it set out what a fully academised sector will look like.[12]

6. We asked the Department what it was doing to ensure that schools weren't being left behind as other schools are converted into academies, for example, a small, rural, non-church primary school. The Department told us that it was continuing to work on such cases through the Regional Schools Commissioners, with schools and trusts in the local area. The Department did not provide us with greater detail on how it would address this issue of orphaned schools in reality as it seeks to implement the full academisation of schools across England.[13]

7. The Department and ESFA work closely with Regional Schools Commissioners to oversee and support the sector. Regional Schools Commissioners currently operate across eight regions in England.[14] The Department stated that it was looking at the split between regional areas and whether these could be better aligned with the regional split used elsewhere in government, including by Ofsted. The Department told us the main difference would be for London to become its own region, whereas it is currently split between three districts.[15]

8. There has been variable take up of academisation across different regions. For example, 29% of state-funded schools in Lancashire & West Yorkshire were academies in 2019/20, compared to 56% in South-West England.[16] We asked the Department about its understanding of the reasons in these variances. The Department told us that the different proportions of academisation in different areas was the result of a range of factors in both local policy and the development of trusts locally that had given rise to. It explained that it

8 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 10
9 Qq 9, 13
10 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 34
11 Qq 11, 14–15
12 Qq 26, 29, 32, 89, 117
13 Qq 17, 27
14 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 12
15 Qq 25, 30
16 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 12

did not think that the variable take-up was the result of hesitancy, nor that there were any particular regional drivers, but recognised that there were still some areas where it needed to "work even harder with local partners to make the case".[17] It told us that it was working across the country to build the capacity of trusts in every area and that it would provide more information about its plan for all schools to become academies in the upcoming White Paper.[18]

9. MATs are not restricted to a geographical region. For example, the largest MAT, the United Learning Trust, is responsible for 76 academy schools spread across England.[19] The Department informed us that there was a weighting towards geography when making decisions on the conversion of maintained schools to academies and that it would much rather see a local trust take on a school that needs a sponsor, but noted that some trusts performed well across a wide geographical area. The Department told us that while it would look first at trusts nearby or within a reasonable travelling distance, this was not the only factor, especially where schools had "particular needs and would benefit from trusts with particular experiences". For example, it was aware that in some areas there were challenges in school performance but also limited numbers of good-quality trusts, which could therefore direct decisions on geographical spread of MATs. It explained that it could also consider whether to starts a "new geographical cluster" that it could build over time.[20]

10. We asked the Department about the rise in primary schools converting to academies and whether existing secondary trusts have sufficient experience and skills to take on primary schools. The Department responded that it did not have a set view on the make-up of a MAT, but that in such a scenario the secondary trust would need to demonstrate that it understood the effective running of primary schools. The Department told us that it had seen a variety of successful MAT models, with some linking together primary and secondary schools, and others choosing to specialise. The Department attributed the success of these trusts on the clear vision of the MAT.[21] As such, there was no one-size-fits-all approach to the structure of a MAT, or to a make-up of a strong family of schools. It explained that further details on the next steps to achieving full academisation were expected in the Schools White Paper.[22]

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17 Qq 31, 33
18 Q 31
19 Department for Education Schools financial benchmarking service, United Learning Trust [accessed 14 February 2022]
20 Qq 15–16
21 Q 20
22 Q 117

2 Financial performance and management of the academy estate

Financial health of the academy school sector

11. In our March 2022 report on the financial sustainability of schools in England, we were concerned that some academy trusts were building large reserves that meant a significant amount of funding was not being spent on educating pupils currently in schools.[23] For example, in 2019/20 there were 227 academy trusts with a surplus in excess of £3 million. The academy sector reported a total cumulative surplus of £3.2 billion in 2019/20, up from £2.8 billion in 2018/19. The total aggregate cumulative deficit was £42 million, down from £62 million in the prior year. Of the 110 trusts in cumulative deficit in 2019/20, 88 trusts also reported a cumulative deficit in the prior year.[24] The proportion of academy trusts reporting a cumulative deficit fell from 7% in 2017/18 to 4% in 2019/20.[25]

12. We asked the Department about the regional differences in the financial health of the sector. In 2019/20, 8% of academy trusts in the North of England were in a cumulative deficit compared with 2% in South East England & South London.[26] The Department informed us that the number of trusts in cumulative deficit were "quite small" and that it was seeking to address these through one-to-one work between Regional Schools Commissioners and the affected trusts. The Department explained that the variation seen in the North of England was driven by four academy trusts that were in deficit in 2019/20, including two University Technical Colleges. The Department outlined how it was working with these trusts, including Durham UTC which it stated was a continuing priority and the trust was working with the ESFA on the options available to it.[27]

13. The Spending Review 2021 confirmed an additional £4.7 billion of funding for the core schools budget in England by 2024–25.[28] However, this followed real-term reductions in the two years to 2018–19, and a period of virtually unchanged average per-pupil funding in real terms between 2014–15 and 2020–21.[29] We received written evidence from the Catholic Education Service, which told us that while funding had increased, it may not be meeting the increasing pressure of rising costs. It explained that one Catholic diocese reported an increase in funding of 16% since 2015/16, but an increase in staff costs of 20% over the same period.[30] The 2019/20 SARA reported a similar trend, with General Annual Grant (GAG) funding from the Department, the primary form of grant funding to academy trusts, increasing by 8% while staff costs increased by 12% compared with 2018/19.[31] The Department recognised that the pandemic has resulted in increased

23 Committee of Public Accounts, *Financial sustainability of schools in England*, Forty-Second Report of Session 2021–22, HC 650, 4 March 2022
24 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 28
25 C&AG's report, *Financial sustainability of schools in England*, HC 802, November 2021, para 1.22
26 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 13
27 Q 38
28 HM Treasury, Autumn budget and spending review 2021, December 2021, para 2.20
29 C&AG's report, *School funding in England*, HC 300, July 2021, paras 7, 17
30 AAR0001 – Academies Sector Annual report and Accounts 2019–20, Catholic Education Service, 24 January 2022
31 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 15

schools' costs in certain categories, such as ICT resources, caretaking and cleaning, and that some areas that generated income, such as lettings, had also reduced. But it told us that these costs were "more than offset" by decreases in spending on most types of non-staff spend and on supply and training. It informed us that its current data indicated that the health of the sector had held up well overall. It explained that, so far, it had not seen expenditure increase at a faster rate than income, but that it would review this closely.[32]

14. The Department told us that it reviewed surpluses on an individual trust basis, particularly those reporting higher levels of reserves, and challenged trusts with reserves that are not designated for a particular educational purpose. We have previously reported that the Department does not have information on whether academy trusts have earmarked reserves for particular projects. As such, we have recently requested the Department writes to us with details of the specific actions it has taken when it has concerns about academy trusts holding significant reserves and whether large reserve balances are justified.[33]

15. COVID-19 has had a variable impact on the financial health of academy trusts, although the full data is not yet available. The 2019/20 SARA reports that the financial stability of the sector has improved due to the work being done by the Department and ESFA to improve financial management in the sector, but also notes that some trusts will have incurred lower costs during the reporting period as a result of the lockdown.[34] Additional funding has been provided by the Department via the ESFA to schools during the pandemic, for example for catch-up learning, a workforce fund to support schools with staffing challenges caused by COVID-19[35] and exceptional funding for additional costs such as for additional cleaning.[36] The Department provided an additional £70 million of specific COVID-19 funding to academies during the early stages of the pandemic. It explained that additional funding was provided to financially struggling trusts to ensure children's education was not affected by COVID-19, and to ensure children were not penalised for a school not being well run.[37] The Catholic Education Service told us that some trusts had seen claims for what appeared to be legitimate additional costs being rejected by the Department and have therefore faced financial pressures during the pandemic. The Department informed us it was working with trusts who feel their ability to operate has been significantly affected by the pandemic.[38]

Executive pay across the academy sector

16. When we examined academy schools' finances in March 2018, we were concerned that some academy trusts appeared to be using public money to pay excessive salaries. We recommended that the Department should challenge all academy trusts that were paying

32 Q 92

33 Q 64; Committee of Public Accounts, *Financial sustainability of schools in England*, Forty-Second Report of Session 2021–22, HC 650, 4 March 2022

34 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 7

35 DfE guidance, Coronavirus (COVID-19) workforce fund to support schools with costs of staff absences from 22 November 2021 to 18 February 2022, January 2022

36 DfE guidance, School funding: exceptional costs associated with coronavirus (COVID-19) for the period from March to July 2020, December 2020

37 Q 59; *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 18

38 Q 61; AAR0001 – Academies Sector Annual report and Accounts 2019–20, Catholic Education Service, 24 January 2022

excessive salaries and take action where these could not be justified.[39] In its response, the Department agreed with our recommendation and explained that the ESFA continued to challenge where high salaries were awarded to ensure a robust evidence based approach had been followed.[40]

17. The number of academy trusts paying at least one individual above £150,000 increased to 473 trusts (17% of trusts) in 2019/20, from 340 trusts (12%) in 2018/19. Almost two-thirds of trusts (1,772; 64%) in 2019/20 reported paying at least one individual between £100,000 and £150,000, compared with just over half (1,535; 53%) in the prior year. The Department reported within the SARA that the actions resulting from its review of excessive pay in 2017/18 are expected to be realised in future years. Its review of executive pay based on 2018/19 data was delayed. The SARA reported that an approach based on 2019/20 data was under review with the aim of identifying outlier levels of leadership pay across similar academy trusts.[41] We asked when the review of pay based on 2019/20 data would be complete. The Department explained that this was an area of continuous activity it wanted to keep a careful eye on pay within the academies sector, but that it did not have any formal review or publication planned as a follow up to the review in 2017/18, or in light of increasing levels of higher pay.[42]

The Department's understanding of the academy estate

18. The Department has estimated that the land and buildings within the academy estate is worth £56.3 billion at 31 August 2020.[43] We asked the Department about its understanding of the academy estate and any concerns it had about its condition. The Department told us that it had not identified any issues across the academy estate that were substantially different to the schools estate as whole, which tended to relate to age and construction of buildings. It explained that it had looked at the condition of buildings across the whole school estate using its condition data collection exercise over 2017–19.[44] The latest condition survey results estimated that it would cost £11.4 billion to repair or replace defective elements in the school estate.[45] The Department is providing £5.6 billion of capital funding to the education sector in 2021–22, of which £1.8 billion is specifically for maintaining and improving the condition of school buildings and £0.8 billion for new school places.[46]

19. The Department told us that it does not collect data on the suitability of facilities in the same way that it does for the condition of the schools estate, and does not systematically collect information on capital projects aimed at improving educational outcomes, such as science labs. It explained that these facilities are taken into account by Ofsted when assessing a school's performance, and we noted that a school's rating will sometimes be

39 Committee of Public Accounts, *Academy schools' finances*, Thirtieth Report of Session 2017–19, HC 760, 30 March 2018

40 HM Treasury, *Treasury Minutes – Government response to the Committee of Public Accounts on the Twentieth to the Thirtieth reports from Session 2017–19*, Cm 9618, May 2018

41 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, pages 24–25

42 Q78

43 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 93

44 Qq 98–98

45 Condition of School Building Survey: Key findings, May 2021, p.4

46 Q100; Department for Education Main Estimate 2021–22: Estimates memorandum, para 1.4

downgraded because it has small or old classrooms, for example.[47] We had previously challenged the Department on the buildings data it collected, noting that in some instances there may be no issue with the condition of the school building but the conditions for learning may not be fit for purpose.[48] We asked the Department how it considered whether it would get better educational outcomes as a result of the investment as part of schools' bids for funding. It accepted that it had a better and more detailed understanding on the condition and funding for the maintenance of schools that are in poor condition than it did for the suitability of facilities. It explained that, while it considered suitability important, it was difficult to prioritise that over other concerns such as a leaking roof or boiler not working.[49] The Department told us that it used condition data to inform the allocation of capital funding. It explained that "discretionary decisions" may be harder to make the case for under current capital funding routes, although the devolved formula capital grant may be used by academy trusts for any purpose.[50]

The Department's management of asbestos across the school estate

20. The Department launched the Asbestos Management Assurance Process (AMAP) in March 2018 to better understand how well asbestos is managed across all schools.[51] When we examined academy schools' finances in March 2018, we were concerned that the Department did not have enough information about the extent of asbestos in schools to ensure that the risks were being properly managed. We recommended that the Department should publish the results of its exercise to collect data on asbestos.[52] In its response, the Department agreed with our recommendation and confirmed that it would publish a report on the findings of its AMAP once it had analysed the results. It committed to reviewing the findings from the AMAP to determine what further action may be necessary to ensure asbestos was being effectively managed in the school estate.[53] When we examined the academy sector accounts and performance in January 2019, we found that nearly a quarter of schools had still not provided the information that the Department needed to understand fully the extent of asbestos in school building and how the risks were being managed. We were not convinced that extending the condition survey deadline again would result in a higher response rate, or that the survey would provide the level of specific assurance needed about how asbestos was being managed.[54]

21. The Department told us that when it first ran the process, 88% of schools responded. It explained that 93% of schools had now responded to the survey, and that it was pursuing the remaining schools and had built asbestos assurance processes into its condition data collection work which should help pick up any remaining schools. The Department told us that schools were generally keen to inform it of asbestos concerns, and it was therefore not overly worried about the asbestos risk amongst the 7% of schools yet to respond to the

47 Qq 103–4

48 Q104; HC Committee of Public Accounts, *Oral evidence: Financial Sustainability of Schools in England*, HC 650, December 2021

49 Qq 100–1, 104

50 Q103

51 Q 106; HC Committee of Public Accounts, *Oral evidence: Financial Sustainability of Schools in England*, HC 650, December

52 Committee of Public Accounts, *Academy schools' finances*, Thirtieth Report of Session 2017–19, HC 760, 30 March 2018

53 HM Treasury, *Treasury Minutes – Government response to the Committee of Public Accounts on the Twentieth to the Thirtieth reports from Session 2017–19*, Cm 9618, May 2018

54 HC Committee of Public Accounts, *Academy accounts and performance*, Seventy-Third Report of Session 2017–19, HC 1597, January 2019

survey.[55] However, we were nonetheless concerned that some schools might not highlight that they had asbestos to avoid alarming staff and pupils, especially if it did not hold sufficient budget to fix the asbestos problem. The Department confirmed that there was no designated asbestos funding, but that it was a key consideration when allocating funding based on school condition.[56] It explained that it did not have a target for the total removal of asbestos from the school estate as there was some asbestos that was better left in place than disturbed, but that it was committed to ensuring that "every bit of asbestos in a school [was] either removed or managed in a way that health and safety colleagues tell us is best for the children".[57]

Usefulness and accessibility of academy school financial information

22. Following our 2019 report on academy accounts and performance, the Department has continued to develop the sector financial information disclosed within the SARA.[58] However, as previously reported, we were also concerned about the level of information available to parents.[59] In 2018–19 the Department introduced minimum per-pupil funding levels for all schools in England, as part of the national funding formula (NFF). As academy trusts can pool funding, there is no current means for determining whether each academy school has received the guaranteed minimum funding.[60] We had previously recommended that the Department should publish annually details of the per-pupil allocation that each academy school has received under the NFF. In its response, the Department disagreed with this recommendation on the grounds that this information is not currently collected, but committed to keeping under review the financial information provided by academy trusts.[61] The information on per-pupil funding is therefore not available for parents of children being educated in a MAT.

23. The Department told us that many trusts actively explain their use of budgets to parents. We asked the Department whether the current arrangements should be more transparent, so that parents can see what academies are spending per-pupil. The Department told us that its online benchmarking service allowed viewers to identify the level of expenditure incurred by an academy and the number of pupils at a school.[62] As we have reported previously, however, the online benchmarking tool combines income figures from a number of different funding streams, and it is therefore not possible to see whether a school is receiving the minimum per-pupil funding under the NFF specifically.[63] The Department confirmed that the ability to pool GAG funding meant that it cannot guarantee that every school will be getting exactly the same amount. Whilst this may

55 Qq 106–107

56 Qq 108–110

57 Q111

58 Treasury Minute, *Government response to the Committee of Public Accounts Seventy-Third Report: Academy accounts and performance for the year ended 31 August 2017*, April 2019, para 2.2

59 HC Committee of Public Accounts, *Academy accounts and performance*, Seventy-Third Report of Session 2017–19, HC 1597, January 2019, para 2

60 C&AG's report, School funding in England, HC 300, July 2021, paras 2.15, 2.29

61 Treasury Minute, *Government response to the Committee of Public Accounts Twenty-First Report: School Funding, December 2021*, para 3–3.3

62 Qq 23–4

63 HC Committee of Public Accounts, *School Funding: Twenty-First Report of Session 2021–22*, HC 183, October 2021, para 16

allow a MAT to move funds to where it considers it is needed most, as we have found previously, it means there is no way to identify if every pupil in a MAT has received the government's guaranteed minimum level of funding.[64]

Whole of Government Accounts

24. When we last reported on the academy accounts, back in January 2019, we were reporting on a SARA that carried forward a qualified audit opinion since its inception in 2015/16 due to a limitation of data available to verify the fair recognition and valuation of the £45 billion of land and buildings making up the academy estate.[65] These historic issues have since been addressed, and the Department undertakes its own programme of revaluations using qualified surveyors.[66] The Whole of Government Accounts (WGA) has also received a qualified audit opinion since the inception of the SARA due to the differing financial year-ends, which is yet to be fully resolved – the academy sector reports on an academic year basis, whereas the WGA, in line with the majority of government accounts, reports on a financial year basis i.e., to 31 March. The Department has deemed it not practical to change the academies year-end, given the disruption it would have to the sector and misalignment it would cause in financial planning and management for a sector that operates using the academic year.[67]

25. The Department explained that the resolution of the qualified opinion on the WGA continues to be discussed between the Department and HM Treasury, albeit has been deprioritised while government focuses on its response to the COVID-19 pandemic. The Department told us that it envisaged that it may be particularly challenging to demonstrate the accuracy of the more complex valuations required for land and buildings and the pension assets and liabilities recognised within the SARA at a different reporting year-end. As such, the Department does not yet have a timescale for addressing the qualification within the WGA arising from consolidation of the SARA but informed us it will continue to work with HM Treasury to make progress as quickly as possible.[68]

64 Q 22; HC Committee of Public Accounts, *School Funding: Twenty-First Report of Session 2021–22*, HC 183, October 2021, recommendation 3, paras 13–16

65 Academy schools sector in England: consolidated annual report and accounts for the year ended 31 August 2016, HC 425, October 2017, p.78

66 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, pages 96–98

67 Whole of Government Accounts, year ended 31 March 2019, HC500, July 2020, p. 185

68 Qq 85–86

3 Governance and oversight

Financial support for academy trusts in difficulty

26. ESFA's responsibilities include funding education and training for children, young people and adults; providing assurance that public funds are properly spent, achieve value for money for the taxpayer, and deliver the policies and priorities set by the Secretary of State; and intervening if there is a risk of financial failure.[69] The ESFA plays a key role in the oversight of the academy sector, and in establishing the regularity framework within which academy trusts must operate. This framework includes the Academy Trust Handbook, the fund agreements in place with trusts, and the academies accounts direction. The ESFA informed us that it was also continuing to develop its assurance and intervention mechanisms, moving towards a more proactive engagement with academy trusts, for instance through its analysis of budget forecasts.[70]

27. An academy trust reporting a cumulative deficit must agree a recovery plan with ESFA to put the trust back on a financially sustainable path. Where an academy trust is reporting a cumulative deficit, it may require financial support, as part of that recovery plan. The SARA reported that non-repayable funding will only be agreed where there is no other means to protect the interest of pupils.[71] In 2019/20, the Department provided additional financial support of £31 million to 81 academy trusts to support financial recovery, build capacity, facilitate a transfer of academy schools triggered by financial or educational factors, or as a short-term advance. Over two-thirds of this additional funding (£21m) has been provided as non-repayable funding.[72]

28. The ESFA may also provide loans to academy trusts for new academies that had converted from maintained schools to settle any local authority deficit, which should be repaid over an agreed period of time. These loans may be impaired and written-off where ESFA judge the trust to be in financial difficulty, and repayment from an academy trust is therefore in doubt.[73] In 2020–21 the ESFA wrote off £10 million of re-brokerage debts relating to academy trusts, meaning debts relating to the transfer of an academy from one trust to another as required by the Regional Schools Commissioner, usually where there are concerns about the performance of an academy. This included £5 million for the Shrewsbury Academy Trust.[74] The ESFA informed us that this was considered to be an exceptional case.[75] We therefore questioned how the ESFA measured whether there may be a risk of system wide failure, and at what level of write-offs would indicate a

69 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 59

70 Q49

71 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 26

72 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page Annex 9

73 Education and Skills Funding Agency Annual Report and Accounts, for the year ended 31 March 2021, HC 846, November 2021, p. 99

74 Education and Skills Funding Agency Annual Report and Accounts, for the year ended 31 March 2021, HC 846, November 2021, p. 76

75 Q39

wider problem for the sector. The ESFA told us that there are high standards of financial management and governance across the academy sector and that its monitoring and assessment activities look at any deterioration in financial performance.[76]

Regularity of academy spending

29. Each academy trust as a charitable company is required to produce annually its own audited accounts.[77] External auditors are appointed by the local academy trust in accordance with the Academy Trust Handbook. Auditors are required to provide an opinion on 'true and fair' of the accounts in addition to a limited opinion on 'regularity' – this includes providing an opinion as to whether monies have been spent in accordance with the intentions of Parliament. Academy trust auditors are required to be independent and objective, must comply with auditing standards, ethical standards, and are regulated by the Financial Reporting Council.[78]

30. In 2019/20, 9% of trusts received a modified regularity opinion i.e. a regularity exception was identified, compared with 7% in 2018/19. A regularity exception means that the auditor found some element of income or expenditure that may have been outside its permitted use, or where the trust's own agreed procedures were not followed. The impact of COVID-19 was reported in the SARA as the cause of just under 14% of the reasons for a regularity exception.[79] We asked ESFA how well it thought internal scrutiny processes were working within academies given the level of regularity exceptions. The ESFA told us that the regularity opinions were driven by increased scrutiny and regulation, where it is taking some trusts longer to full comply with new requirements. However, the ESFA also informed us that an immediate response would be expected from trusts who had received a modified regularity opinion, looking for this to be resolved prior to the following audit.[80]

Ensuring the skills and experience of academy leaders and trustees

31. The Academy Trust Handbook requires relevant trust staff to hold appropriate financial qualifications and experience.[81] However, this requirement does not extend to trustees, including for trustees sitting on audit or finance committees. We therefore asked how the Department and ESFA ensured that academy leaders and trustee had an appropriate level of qualification, expertise and experience. The ESFA told us that it considered the overall regulatory framework for academies was very clearly set out, and that it was first and foremost the boards of academy trusts who were responsible for ensuring that "they have in place good, strong and sound arrangements".[82] In its letter to us following our evidence session, the Department confirmed that trustees were expected to perform an annual review of skills, as required by the Academy Trust Handbook. It explained that, as part of this review, boards should identify any further skills or experience needed and

76 Qq 40, 48
77 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, pages 6, 52
78 Academy Trust Handbook 2021, part 4
79 *Academy schools sector in England: Consolidated Annual Report and Accounts for the year ended 31 August 2020*, page 56
80 Qq 50–1
81 Letter from Susan Acland-Hood, Permanent Secretary, Department for Education, to Dame Meg Hillier Chair of Committee of Public Accounts, *PAC: 2019–20 Academies Sector Annual Report and Accounts*, 1 February 2022; referencing the Academy Trust Handbook 2021 para 1.46
82 Q 49

address gaps through recruitment, induction, training or other development activities, and that the Department had published a Competency Framework for Governance to support boards to do so.[83]

32. The Department told us that it collected information about academy trust governance arrangements. However, the Department told us that it is more likely to use the information collected from ESFA's monitoring and assessments over financial performance and other data collected from trusts as a means for monitoring the composition of trust boards. For example, a deterioration in financial health may trigger a closer look at the composition of the board. The ESFA informed us that whilst it may engage directly with trusts if it has specific concerns, its emphasis was on prevention and early intervention, and support and training.[84]

33. We have previously reported on the limited sanctions at the Department's disposal to sanction trust leaders who may be responsible for malpractice, including misuse of funds, across the sector. In our 2019 report on academy accounts and performance, we were concerned that the Department did not have an effective regime to sanction the academy trustees and leaders who were responsible for serious failings at trusts.[85] The Department has since set out the powers available, including through other regulators, notably the Charity Commission and Insolvency Service.[86] However, as the Charity Commission highlighted to us previously, the Department is the principal regulator for the academy sector, which is in practice managed and undertaken by the ESFA.[87] The Department has its own powers under section 128 of the Education and Skills Act 2008, to sanction individuals engaged in misconduct by barring them from involvement in the management of education institutions.[88] The Department told us that it took very seriously any instances of individuals acting inappropriately as a trustee of an academy trusts and that it had used its section 128 powers against 10 individuals. The use of these powers therefore appears to require quite a high bar and we asked the Department what other levers it had available to it to prevent an individual from moving from one trust to another where there had been concerns about their performance as a trustee. The Department and ESFA confirmed that the main mechanism for this was its section 128 powers, but that it could also work with the Charity Commission. They told us that they considered trusts were required to be very transparent in terms of who was on their board, and a high level of diligence in appointing trustees.[89]

83 Letter from Susan Acland-Hood, Permanent Secretary, Department for Education, to Dame Meg Hillier Chair of Committee of Public Accounts, *PAC: 2019–20 Academies Sector Annual Report and Accounts*, 1 February 2022; referencing the Academy Trust Handbook 2021 para 1.27

84 Qq 46–48, 52

85 HC Committee of Public Accounts, *Academy accounts and performance*, Seventy-Third Report of Session 2017–19, HC 1597, January 2019, para 4

86 Letter from Jonathan Slater to Dame Meg Hillier, Seventy Third Report of the Session 2017–19: Academy Accounts and Performance, March 2019, response to recommendation 4

87 HC Committee of Public Accounts, *Academy accounts and performance: Seventy-third report of session 2017–19*, HC 1597, January 2019, para 21

88 Letter from Jonathan Slater to Dame Meg Hillier, S*eventy Third Report of the Session 2017–19: Academy Accounts and Performance*, March 2019, response to recommendation 4

89 Qq 71–77

Formal minutes

Wednesday 16 March 2022

Members present:

Dame Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown

Mr Louie French

Peter Grant

Kate Green

Antony Higginbotham

Kate Osamor

Angela Richardson

Academies Sector Annual Report and Accounts 2019/20

Draft Report (*Academies Sector Annual Report and Accounts 2019/20*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 33 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Forty-seventh of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

Adjournment

Adjourned till Monday 21 March at 3:10pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the inquiry publications page of the Committee's website.

Monday 24 January 2022

Susan Acland-Hood, Permanent Secretary, Department for Education; **John Edwards**, Interim Chief Executive, Education and Skills Funding Agency; **Warwick Sharp**, Director of Academies and Maintained School Groups, Education and Skills Funding Agency Q1–119

Published written evidence

The following written evidence was received and can be viewed on the inquiry publications page of the Committee's website.

AAR numbers are generated by the evidence processing system and so may not be complete.

1 Catholic Education Service (AAR0001)

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the publications page of the Committee's website.

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2nd	BBC strategic financial management	HC 187
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4th	COVID-19: Local government finance	HC 239
5th	COVID-19: Government Support for Charities	HC 250
6th	Public Sector Pensions	HC 289
7th	Adult Social Care Markets	HC 252
8th	COVID 19: Culture Recovery Fund	HC 340
9th	Fraud and Error	HC 253
10th	Overview of the English rail system	HC 170
11th	Local auditor reporting on local government in England	HC 171
12th	COVID 19: Cost Tracker Update	HC 173
13th	Initial lessons from the government's response to the COVID-19 pandemic	HC 175
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17th	High Speed 2: Progress at Summer 2021	HC 329
18th	Government's delivery through arm's-length bodies	HC 181
19th	Protecting consumers from unsafe products	HC 180
20th	Optimising the defence estate	HC 179
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23rd	Test and Trace update	HC 182
24th	Crossrail: A progress update	HC 184
25th	The Department for Work and Pensions' Accounts 2020–21 – Fraud and error in the benefits system	HC 633
26th	Lessons from Greensill Capital: accreditation to business support schemes	HC 169
27th	Green Homes Grant Voucher Scheme	HC 635

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29th	The National Law Enforcement Data Programme	HC 638
30th	Challenges in implementing digital change	HC 637
31st	Environmental Land Management Scheme	HC 639
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33rd	Underpayments of the State Pension	HC 654
34th	Local Government Finance System: Overview and Challenges	HC 646
35th	The pharmacy early payment and salary advance schemes in the NHS	HC 745
36th	EU Exit: UK Border post transition	HC 746
37th	HMRC Performance in 2020–21	HC 641
38th	COVID-19 cost tracker update	HC 640
39th	DWP Employment Support: Kickstart Scheme	HC 655
40th	Excess votes 2020–21: Serious Fraud Office	HC 1099
41st	Achieving Net Zero: Follow up	HC 642
42nd	Financial sustainability of schools in England	HC 650
43rd	Reducing the backlog in criminal courts	HC 643
44th	NHS backlogs and waiting times in England	HC 747
45th	Progress with trade negotiations	HC 993
46th	Government preparedness for the COVID-19 pandemic: lessons for government on risk	HC 952
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3rd	High Speed 2: Spring 2020 Update	HC 84
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5th	University technical colleges	HC 87
6th	Excess votes 2018–19	HC 243
7th	Gambling regulation: problem gambling and protecting vulnerable people	HC 134
8th	NHS capital expenditure and financial management	HC 344
9th	Water supply and demand management	HC 378

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12th	Management of tax reliefs	HC 379
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14th	Readying the NHS and social care for the COVID-19 peak	HC 405
15th	Improving the prison estate	HC 244
16th	Progress in remediating dangerous cladding	HC 406
17th	Immigration enforcement	HC 407
18th	NHS nursing workforce	HC 408
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23rd	Delivering carrier strike	HC 684
24th	Selecting towns for the Towns Fund	HC 651
25th	Asylum accommodation and support transformation programme	HC 683
26th	Department of Work and Pensions Accounts 2019–20	HC 681
27th	Covid-19: Supply of ventilators	HC 685
28th	The Nuclear Decommissioning Authority’s management of the Magnox contract	HC 653
29th	Whitehall preparations for EU Exit	HC 682
30th	The production and distribution of cash	HC 654
31st	Starter Homes	HC 88
32nd	Specialist Skills in the civil service	HC 686
33rd	Covid-19: Bounce Back Loan Scheme	HC 687
34th	Covid-19: Support for jobs	HC 920
35th	Improving Broadband	HC 688
36th	HMRC performance 2019–20	HC 690
37th	Whole of Government Accounts 2018–19	HC 655
38th	Managing colleges’ financial sustainability	HC 692
39th	Lessons from major projects and programmes	HC 694
40th	Achieving government’s long-term environmental goals	HC 927
41st	COVID 19: the free school meals voucher scheme	HC 689
42nd	COVID-19: Government procurement and supply of Personal Protective Equipment	HC 928
43rd	COVID-19: Planning for a vaccine Part 1	HC 930

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44th	Excess Votes 2019–20	HC 1205
45th	Managing flood risk	HC 931
46th	Achieving Net Zero	HC 935
47th	COVID-19: Test, track and trace (part 1)	HC 932
48th	Digital Services at the Border	HC 936
49th	COVID-19: housing people sleeping rough	HC 934
50th	Defence Equipment Plan 2020–2030	HC 693
51st	Managing the expiry of PFI contracts	HC 1114
52nd	Key challenges facing the Ministry of Justice	HC 1190
53rd	Covid 19: supporting the vulnerable during lockdown	HC 938
54th	Improving single living accommodation for service personnel	HC 940
55th	Environmental tax measures	HC 937
56th	Industrial Strategy Challenge Fund	HC 941