

UK Disclosure Checklist (Mercia)

2023-09 Release

Mercia Academies Manual 2023-06 update

Released September 2023

Academies Manual 2023-06 - Detailed list of changes

Content included	Change/Detail
Academies disclosure checklist documents throughout	<ul style="list-style-type: none"> Updated references to Academies Accounts Direction 2022 to 2023. AFH changed to ATH to reference Academy Trust Handbook 2023 Standalone AAD references point to model accounts 2022 to 2023
Academy Disclosure Checklist - 02_ACA Reports	<ul style="list-style-type: none"> Financial review: detail added to risks and uncertainties to reflect requirement to consider estates safety and management risk. Organisational structure: detail added to reflect requirement to refer to organisational structure of subsidiaries, joint ventures and associates of the academy trust. Governance statement: detail added to clarify that governance structure information should be provided in respect of the audit and risk committee in addition to the Board. Governance statement: detail added to clarify that descriptions of processes to manage conflicts of interest should extend beyond requiring declarations of interest. Governance statement: detail added to clarify that the value for money statement should include up to three examples and consider demonstrating how the trust has effectively used relevant funding to ensure the trust's estate is safe, well-maintained, and complies with relevant regulations. Statement on regularity, propriety and compliance: detail added to reflect the requirement to refer specifically to estates safety and management.
Academy Disclosure Checklist - 05_ACA SoFA notes	<ul style="list-style-type: none"> Staff costs: detail added to clarify that teaching assistants should be included in 'administration and support' in the headcount disclosure.