

Wright and Co Partnership Limited
The Squires
5 Walsall Street
Wednesbury
West Midlands
WS10 9BZ

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of Ocker Hill Academy for the period ended 31 August 2016 for the purpose of expressing an opinion on as to whether:

- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice; and
- that in material respects the expenditure disbursed and income received during the period has been applied to purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

These representations are made on the basis of enquiries of other governors, management and other individuals with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you.

1 Financial statements for the period ended 31 August 2016

We have fulfilled our responsibilities as set out in the terms of the audit engagement letter, for the preparation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice; in particular the financial statements give a true and fair view in accordance therewith.

We confirm that the financial statements have been considered and approved at a duly convened meeting of the Board of Governors.

2 Regularity and use of funds

We acknowledge our responsibility, under the requirements of the Education Act 2002, subsequent legislation and related regulations, 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.

To the best of our knowledge and belief we confirm that, in all material respects, the expenditure disbursed and income received during the year ended 31 August 2016, have been applied to purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

3 Availability of information and completeness of transactions

We have provided you with:

- Access to all information of which we are aware is relevant to the preparation of the financial statements such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the audit; and

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

4 Governors' and other related party transactions

No governors received any remuneration, including benefits in kind, during or relating to the year ended 31 August 2016 other than as disclosed in the financial statements.

All items of personal expenditure paid by the company on the governors' behalf have either been reimbursed by the governors concerned (directly or through the governors' loan accounts) or have been treated as benefits in kind. The governors will bear any tax arising on such benefits in kind.

No governor, shadow governor or their connected persons had any indebtedness (or agreement concerning indebtedness) to the company at 31 August 2016 or at any time during the year.

Full disclosure has been made to you of the identity of the company's related parties and all the related party relationships and transactions of which we are aware.

All such relationships and transactions have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of applicable accounting standards.

5 Contingent liabilities and commitments

There were no contingent liabilities at the balance sheet date.

There were no capital commitments or other financial commitments at the balance sheet date other than disclosed in the financial statements.

6 Litigation and claims

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and these have been disclosed in accordance with the requirements of accounting standards.

7 Education Funding Agency ("EFA")

We confirm to the best of our knowledge and belief that there are no matters identified by the EFA that have not been disclosed to you.

8 Corporate governance

We confirm that the statement made within the Governors' Report fairly reflects our current position in relation to our compliance with corporate governance requirements.

9 Events subsequent to the date of the balance sheet

There were no events, transactions or discoveries since the balance sheet date which would have a material effect on the financial statements, or are of such importance that they should be disclosed to them.

Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

10 Going concern

The governors have reviewed likely future developments and there is no reason to believe that the academy will have to cease activities as a result of inadequate financial resources, or any other foreseeable event, within at least 12 months from the date of this letter.

11 Fraud, laws and regulation

We acknowledge that the responsibility for the design and implementation of internal control systems to prevent and detect fraud, error and non-compliance with laws and regulations rests with the Board of Governors.

We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- Governors and Management;
- Employees who have significant roles in internal control; or
- Others where the fraud could have a material effect on the financial statements.

We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements, together with the actual or contingent consequences that may arise.

12 Uncorrected misstatements

We confirm that there are no unadjusted misstatements and all audit adjustments (as set out in your Management Letter) are reflected within the Financial Statements.

13 Journal entries

We confirm that the journals proposed and processed during the course of the audit, as listed in Appendix A to this letter, were approved by us and we acknowledge our responsibility for the completeness and accuracy of those journals.

14 Accounting estimates

We confirm that all significant assumptions used by us in making accounting estimates, including where applicable those measured at fair value, are reasonable in the circumstances, and appropriately reflect our intentions and our ability to carry out the specific courses of action necessary to justify the accounting estimates and disclosures. The disclosures in the financial statements related to accounting estimates are complete and appropriate.

15 Impairment of tangible fixed assets

Each fixed asset is worth to the company at least the amount at which it is included in the balance sheet, either through continued use by the company or through the opportunity for sale on the open market.

Yours faithfully

For and on behalf of the Board of Governors of Ocker Hill Academy

..... Principal / Trustee

.....

Date:

Appendix A – Audit adjustments

Summary of Audit Adjustments

Section: Income & Debtors

Refer to: H14-2

		Dr	Cr
A390 - Recruitment Costs	Recruitment costs	554.00	
B001 - Property Maintenance	Property Maint	177.90	
B057 - Building Repairs	Building Repairs	12.91	
B227 - Electricity	Electricity	1891.24	
B236 - Fuel & Oil	Fuel & Oil	2065.50	
B346 - Refuse Collection	Refuse Collection	168.80	
B366 - Ground Maintenance	Grounds Maint	1182.73	
D379 - Direct Curriculum Costs	Direct Curric Costs	3139.76	
D392 - Professional Fees & Charges	Pro Fees & Chg's	2606.16	
A001 - Debtor Accrual	Debtors Accrual	750.00	
B204 - Security of Buildings	Security of Building	450.00	
D691 - Other Fees & Charges	Other Fees & Chg's	10.00	
K007 - Other Income	Other Income		13009.00
		<u>13009.00</u>	<u>13009.00</u>

Being the understatement of Other income as a result of a SIMS FMS error

Section: Expenditure & Creditors

Refer to: J6

		Dr	Cr
Trade Creditors		25,096.00	
Creditor Accruals			25,096.00
		<u>25,096.00</u>	<u>25,096.00</u>

Being adjustment for Accruals included in Trade Creditors

Section: Expenditure & Creditors

Refer to: J6

		Dr	Cr
Accruals		5,578.00	
Electricity costs			3,451.00
Other Support Costs			2,127.00
		<u>5,578.00</u>	<u>5,578.00</u>

Being adjustment to reduce overstated accruals

Section: Expenditure & Creditors

Refer to: J15-3

		Dr	Cr
Other Support Costs		1,228.00	
Educational Supplies		756.00	
Accruals			756.00
Trade Creditors			1,228.00
		<u>1,984.00</u>	<u>1,984.00</u>

Being adjustment to add missed creditors