

Thames View Infants

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Paul Jordan *Headteacher*

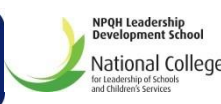
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WILKINS KENNEDY LLP

Greytown House
221-227 High Street
Orpington
Kent
BR6 0NZ

2015

Our ref: MAW/CJC/JV

Dear Sirs

LETTER OF REPRESENTATION FOR THAMES VIEW INFANTS SCHOOL

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the academy's financial statements and as, relevant, your assurance engagement on regularity for the year ended 31 August 2015. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 23 August 2012, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the academy have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit and regularity assurance engagement. We have provided you with unrestricted access to all appropriate persons within the academy, and with all other records and related information, including minutes of management meetings and correspondence with the Education Funding Agency, Department for Education and the Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error and which conform to the requirements both of propriety and good financial management. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

- 9 The academy has satisfactory title to all assets and there are no liens or encumbrances on the academy's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 13 The academy has not granted any advances or credits to, or made guarantees on behalf of trustees other than those disclosed in the financial statements.

Legal claims

- 14 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 15 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.

Related parties

- 16 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements and guidance set out in the Companies Act 2006, the Charities SORP and the Annual Accounts Direction issued by the Education Funding Agency.

Subsequent events

- 17 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 18 We believe that the academy's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the academy's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the academy's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 19 Grants made by the Department of Education and Education Funding Agency have been applied for the purposes intended and the Accounting Officer has ensured regular and proper use and value for money of monies received from government.
- 20 All other grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
- 21 All income has been recorded.
- 22 Restricted funds have been properly applied.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We confirm that so far as we are aware, there is no relevant other information needed by you in connection with preparing your reporting accountant's assurance report on regularity of which you are unaware.

Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make themselves aware of any relevant audit/other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of trustees

Date.....

**Thames View Infants
Adjusting Journals
Year ending 31 August 2015**

Client code	Debit	Credit	WK analysis	Affect on surplus
Surplus per clients TB				-113,293.00
1264	35,000.00		FRS movement in year	35,000.00
9400		35,000.00	FRS Liability	
<i>being frs 17</i>				
	45,324.00		230 - Freehold depreciation	45,324.00
	4,520.00		260 - Computer equipment depreciation	4,520.00
	1,336.00		270 - Fixtures and fittings depreciation	1,336.00
6005		45,324.00	627 - Land and buildings: depreciation charge	
6050		4,520.00	657 - Computer equipment: depreciation charge	
6040		1,336.00	667 - Fixtures and fittings: depreciation charge	
<i>Being to enter depreciation charge for the year</i>				
9003	345,720.00		881 - Deferred income < 1 year	
8061		345,720.00	023 - EFA spare	-345,720.00
<i>Being to reverse the deferral of the income and include in 14/15</i>				
1300	7,070.00		12001 - Buildings maintenance	7,070.00
6040		7,070.00	660 - Fixtures and fittings: cost: brought forward	
<i>Being to reverse capitalisation of a repair</i>				
6050	3,176.00		651 - Computer equipment: additions	
3000		3,176.00	15201 - Technology consumables	-3,176.00
<i>Being to capitalise ICT items</i>				
2053	260.00		22101 - Other support costs 2	260.00
9210		260.00	882 - Accruals	
<i>Being to increase audit accrual</i>				
Surplus per financial statements				-368,679.00



<http://is.gd/N5ABg9>

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user/TVInfants](http://www.YouTube.com/user/TVInfants)

www.twitter.com/TVInfants

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During exceptional circumstances, such as adverse weather conditions, call **020 8408 7508** to check whether the school is open – using 'School Code' **3012021**