

# Thames View Infants



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## WILKINS KENNEDY LLP

Greytown House  
221-227 High Street  
Orpington  
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BR6 0NZ

28th November 2017

Our ref: CC/STS/RD

Dear Sirs

### LETTER OF REPRESENTATION FOR THAMES VIEW INFANTS

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 2017. 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 30 June 2017, 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 and Skills 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 and Skills 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 and Skills 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

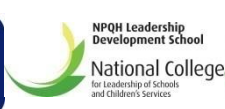
.....  
**Trustee**

Signed on behalf of the board of trustees

Date.....

**Thames View Infants  
Adjusting Journals  
Year ended 31 August 2017**

| Jnl No.                     | Client code                                     | Description   | Debit  | Credit                            | Effect on surplus                         |
|-----------------------------|---|---|--------|-----------------------------------|---|
| <b>Profit per client TB</b> |   |   |        |                                   | <b>(87,074)</b>                           |
| 1                           | NEW<br>TVI1105                                  | 755 – Accrued Income<br>022 – Pupil Premium<br><i>Being accrue Pupil Premium July &amp; August 2017</i>   | 35,860 | 35,860                            | (35,860)                                  |
| 2                           | NEW<br>TVI1105                                  | 755 – Accrued Income<br>045 – Lettings Income<br><i>Being accrue lettings income Apr – Jul 2017</i>   | 3,000  | 3,000                             | (3,000)                                   |
| 3                           | TVI3000<br>TVI8200                              | 12001 – Buildings Maintenance<br>621 – Land and buildings additions<br><i>Being to expense repairs and renewals capitalised</i>   | 66,082 | 66,082                            | (66,082)                                  |
| 4                           | NEW<br>TVI4155<br>TVI5300                       | 651 – IT Equipment additions<br>15201 – IT Equipment educational<br>20201 – IT Equipment non educational<br><i>Being to capitalise IT equipment</i>   | 15,807 | 12,565<br>3,242                   | (12,565)<br>(3,242)                       |
| 5                           | NEW<br>TVI3000<br>TVI3005<br>TVI3010<br>TVI4010 | 661 – Fixtures & Fittings additions<br>12001 – Buildings repairs<br>19001 – Equipment repairs<br>12101 – Grounds maintenance<br>15001 – Educational equipment<br><i>Being to capitalise fixtures and fittings</i> | 23,566 | 14,360<br>1,400<br>3,187<br>4,619 | (14,360)<br>(1,400)<br>(3,187)<br>(4,619) |
| 6                           | NEW<br>NEW                                      | 260 – IT depreciation charge<br>657 – IT depreciation charge (balance sheet)<br><i>Being to depreciation IT equipment</i>   | 12,054 | 12,054                            | 12,054                                    |
| 7                           | NEW<br>NEW                                      | 310 – Buildings depreciation charge<br>627 – Buildings depreciation charge (balance sheet)<br><i>Being to depreciate buildings</i>  | 46,689 | 46,689                            | 46,689                                    |
| 8                           | NEW<br>NEW                                      | 270 – Fixtures & fittings depreciation<br>667 – Fixtures & fittings depreciation (balance sheet)<br><i>Being to depreciate fixtures and fittings</i>  | 4,743  | 4,743                             | 4,743                                     |
| 9                           | TVI3200<br>TVI9600                              | 13101 – Water<br>882 – Accruals<br><i>Being to accrue water bill</i>  | 1,311  | 1,311                             | 1,311                                     |
| 10                          | TVI1075<br>TVI9605                              | 026 – UIFSM<br>881 – Deferred Income<br><i>Being to reallocate deferred income</i>  | 2,082  | 2,082                             | 2,082                                     |
| 11                          | TVI6600   | Stock<br>Uniforms Expenditure<br><i>Being Uniform stock</i>   | 17,010 | 17,010                            | (17,010)                                  |



We're a PAPERLESS School – so you must download & register your **ParentMail App** to receive e-newsletters, to book after-school clubs & Parents' meetings or to confirm consent for educational visits.

**Thames View Infants  
Adjusting Journals  
Year ended 31 August 2017**

|    |         |                                  |         |         |                  |
|----|---------|----------------------------------|---------|---------|------------------|
| 12 | TVI9605 | Deferred Income                  | 25,292  |         |                  |
|    | TVI8105 | Other DfE Capital Grant          |         | 25,292  | 25,292           |
|    |         | <i>CIF funding to be accrued</i> |         |         |                  |
| 11 |         | Pension liability (BS)           | 347,000 | -       |                  |
|    |         | LGPS Pension Cost (P&L)          | -       | 347,000 | (347,000)        |
|    |         | Being LGPS pension movement      |         |         |                  |
|    |         | <b>Profit per final accounts</b> |         |         | <b>(421,649)</b> |