

# Thames View Infants



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## WILKINS KENNEDY AUDIT SERVICES

Greytown House  
221-227 High Street  
Orpington  
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BR6 0NZ

December 2018

Our ref: CC/STS

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 2018. 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 4 September 2018, 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.



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.

- 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

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**Trustee**

Signed on behalf of the board of trustees

Date.....

**Thames View Infants  
Adjusting Journals  
Year ended 31 August 2018**

<b>Jnl No.</b>	<b>Client code</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Effect on surplus (117,941)</b>
		<b>Deficit per client TB</b>			
1	TVI7000	Land & Buildings Depreciation	46,689		
	TVI9005	Land & Buildings Accumulated Depreciation <i>Being buildings depreciation charge for the year</i>		46,689	(46,689)
2	TVI7020	IT Equipment Depreciation	31,724		
	TVI9015	IT Equipment Accumulated Depreciation <i>Being IT equipment depreciation charge for the year</i>		31,724	(31,724)
3	TVI7005	Furniture & Equipment Depreciation	6,340		
	TVI9025	Furniture & Equipment Accumulated Depreciation <i>Being furniture &amp; equipment depreciation charge for the year</i>		6,340	(6,540)
4	TVI9010	IT Equipment at Cost	67,685		
	TVI5300	IT Equipment – Non Educational		8,029	
	TVI4155	IT Equipment – Educational <i>Being IT capital additions</i>		59,656	67,685
5	TVI9020	Furniture & Equipment at Cost	17,973		
	TVI4010	Educational Equipment		10,484	
	TVI3010	Grounds Maintenance		1,364	
	TVI3005	Equipment Repairs & Maintenance		2,335	
	TVI3000	Buildings Projects/Maintenance <i>Being furniture &amp; equipment capital additions</i>		3,790	17,973
13	TVI9320	Prepayments	8,157		
	TVI1020	Rates Relief <i>Being rates relief accrued income</i>		8,157	8,157
14	TVI9311	Sundry Debtors	8,252		
	TVI6600	Uniforms Expenditure <i>Being closing uniform stock</i>		8,252	8,252
15	TVI1054	Universal Infant Free School Meals	1,487		
	TVI9605	Deferred Income <i>Being deferred income difference in UIFSM</i>		1,487	(1,487)
16	TVI6950	Gain/Loss on LGPS	54,000		
	TVI9830	Restricted Funds – Pension <i>Being 2018 pension movement</i>		54,000	54,000
17	TVI9311	Sundry Debtors	25,292		
	TVI8105	Other DfE Capital Grant <i>Being CIF funding accrued in 2017 not received</i>		25,292	25,292
	TVI5140	Professional Services	6,000		
	TVI9510	Other creditors <i>Being clerking accrual</i>		6,000	(6,000)
		<b>Deficit per final accounts</b>			<b>(29,022)</b>