

# Thames View Infants



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## Azets Audit Services Limited

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16<sup>th</sup> November 2021

## LETTER OF REPRESENTATION FOR TVI LEARNING

Dear Sir/Madam

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 for the period ended 31 August 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

### GENERAL

1. We have fulfilled our responsibilities as governors as set out in the terms of your engagement letter dated 2 July 2021, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. We confirm all the transactions undertaken by the academy have been properly reflected and recorded in the accounting records.
3. We confirm 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



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requested, including minutes of all management and trustee meetings and correspondence with the Education and Skills Funding Agency, Department for Education and the Charity Commission.

4. We confirm the financial statements are free of material misstatements, including omissions.
5. We confirm that in our opinion the effects of unadjusted misstatements (as set out in appendix 5 of the audit findings letter) are immaterial both individually and in total.
6. We believe that the company has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) (“UK GAAP”), including the requirements of Financial Reporting Standards (“FRS”) FRS 102 that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we deem necessary to address the likely effects of the COVID-19 pandemic on our system of internal controls.

## INTERNAL CONTROL AND FRAUD

7. 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.
8. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you. We have given you unrestricted access to persons within the company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
9. 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.
10. 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. including non-compliance matters:
  - i. Involving financial improprieties;
  - ii. Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the Company's financial statements;
  - iii. Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Company's business, its ability to continue in business, or to avoid material penalties; and/or
  - iv. Involving management, or employees who have significant roles in internal control, or others.

## ASSETS AND LIABILITIES

11. The company has satisfactory title to all assets and there are no liens or encumbrances on the company’s assets except for those that are disclosed in the notes to the financial statements.

There were no changes in fixed assets during the period ended 31 August 2021 other than those disclosed in the accounts.

We have reviewed the residual values attached to fixed assets and confirm they are still appropriate and reasonable reflections of these assets condition and usage.

12. We confirm all actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
13. 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.
14. We confirm that all bank accounts have been disclosed to you and are included within the financial statements.
15. We confirm that the company has not contracted for any capital expenditure other than as disclosed in the financial statements.

### **ACCOUNTING ESTIMATES**

16. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

### **LOANS AND ARRANGEMENTS**

17. We confirm the academy has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

### **COMPLIANCE WITH LAWS AND REGULATIONS**

18. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the academy conducts its business and which are central to the academy's ability to conduct its business and could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

### **LEGAL CLAIMS**

19. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the requirements of accounting standards.

### **CONTINGENT LIABILITIES**

20. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the financial statements).
21. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and

there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, other than those already disclosed.

## **LAWS AND REGULATIONS**

22. 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**

23. We confirm the completeness of 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 of company law or accounting standards. We confirm all transactions undertaken with group companies are at arms' length including management charges.

## **SUBSEQUENT EVENTS**

24. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
25. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

## **GOING CONCERN**

26. 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**

27. 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.
28. 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.

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

Yours faithfully

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above a dotted line.

**Trustee**

Signed on behalf of the board of governors

Date: 01/12/2021