

Thames View Infants



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7th December 2023

Azets Audit Services Limited
First Floor
River House
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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 trust's financial and, as relevant, your assurance engagement on regularity statements for the period ended 31 August 2023. 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 trustees, as set out in the terms of your engagement letter dated 26 June 2023 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 trust 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 trust, and with all other records and related information 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.

Adjustments and disclosures

4. The financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. (See audit findings letter for details of such uncorrected misstatements).
6. We have reviewed and approved all audit adjustments made in the financial statements. (See audit findings letter for details of such audit adjustments).



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.

7. We have reviewed and approved all disclosures made in the financial statements and we are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 or UK Generally Accepted Accounting Practice including requirements of the Academies Accounts Direction.

Internal control and fraud

8. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
9. We have disclosed to you all instances of known or suspected fraud affecting the academy trust involving management, employees who have a significant role in internal control or others where fraud 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 academy trust's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

11. The academy trust has satisfactory title to all assets and there are no liens or encumbrances on the academy trust's assets except for those that are disclosed in the notes to the financial statements.
12. There were no changes in fixed assets during the period ended 31 August 2023 other than those disclosed in the accounts.
13. 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.
14. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
15. 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.
16. We confirm that all bank accounts have been disclosed to you and are included within the financial statements.
17. We confirm that the academy has not contracted for any capital expenditure other than as disclosed in the financial statements.

Accounting estimates

18. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

19. The academy trust 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

20. 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.

Laws and regulations

21. 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 and disclosures, including non-compliance matters:
 - a. Involving irregularity or financial impropriety;
 - b. Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the academy trust's financial statements;
 - c. 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 academy trust's business, its ability to continue in business, or to avoid material penalties; and
 - d. Involving management, or employees who have significant roles in internal control, or others.
22. 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.

Related parties

23. Related party relationships and transactions, comply with the academy trust’s financial regulations, relevant requirements of the Academy Trust Handbook and 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 we confirm that such information is complete. We are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

Subsequent events

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

Going concern

25. We believe that the academy trust's financial statements should be prepared on a going concern basis on the grounds that existing cash reserves and current and future sources of funding or support will be more than adequate for the academy trust's needs.

26. We also confirm our plans for future action required to enable the academy trust to continue as a going concern are feasible.

27. 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 trust's ability to continue as a going concern need to be made in the financial statements.

28. Our assessment at the date of approval of these accounts is that the sector and environmental factors do not create a material uncertainty related to going concern. Notes to the financial statements discloses matters of which we are aware that are relevant to the academy trust’s ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

Grants and donations

29. 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.

30. 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.

Disclosure of information to the auditor

31. We acknowledge our legal responsibilities regarding disclosure of information to you as auditor 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.

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

Yours faithfully

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Signed on behalf of the board of trustees by:

Name:

Date: 07 December 2023