



The Trustees
Katharine Lady Berkeley's School
Wotton-under-Edge
Gloucestershire
GL12 8RB

Your Ref :

Our Ref : KLBS/ACAD/1.2017.5/NSS/C

Name Of Contact : Nikki Smith

5 December 2017

Dear Sirs

Management Letter
Audit for the Year Ended 31st August 2017

There were no changes to our audit approach, as discussed with you and set out in our engagement letter dated 15th November 2017.

During our audit and assurance work for the year ended 31st August 2017, we can confirm that no matters have come to our attention which require communication in this letter.

The following audit issues communicated in our 2016 management letter and the proposed approach to each of these areas, in light of further developments in the year are outlined below:

<u>Observation and recommendation</u>	<u>High, Medium or Low risk</u>	<u>Status in current year</u>	<u>Trust response/ timetable for action</u>
<p><u>Year-End Adjustments</u></p> <p>Year-end adjustments (such as prepayments, accrued income, deferred income, stock movement and some trade creditors / accruals) had been largely provided but not reflected in the academy accounting software.</p> <p><i>Please note all material adjustments have been made in the statutory accounts to ensure accounted for appropriately.</i></p>	Low	Item addressed.	N/A
<p><u>Fixed assets</u></p> <p>It was noted that no adjustment had been made on the Trial Balance for depreciation or additions for the year.</p>	Low	Item addressed.	N/A

As the purpose of the audit and assurance work is to form an opinion on the company's financial statements and provide a limited assurance conclusion on regularity, you will appreciate that our examination cannot necessarily be expected to disclose all shortcomings of the system and for this reason, the matters raised above may not be the only ones which exist.

We have prepared this letter for your use only. With the exception of the Education and Skills Funding Agency, it should not be disclosed to a third party and we can assume no responsibility to any person to whom it is disclosed without our written consent.

We trust the above has been useful for your purposes. As you are aware, a copy of the completed letter is required to be submitted to the Education and Skills Funding Agency by 31 December 2017.

Yours faithfully

A handwritten signature in black ink, appearing to read "Davies Mayers Barnett". The signature is written in a cursive style with a large initial 'D' and a long horizontal stroke at the end.

Davies Mayers Barnett Audit Services