

T: +44 (0) 1242 252 555
F: +44 (0) 1242 252 374
W: baldwinsaccountants.co.uk

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

Your Ref :

Our Ref : KLBS/ACAD/1.2018.5/NSS/C

Name Of Contact : Nikki Smith

5 December 2018

Dear Sirs

Management Letter
Audit for the Year Ended 31st August 2018

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

However, the following matter has come to our attention during the course of this year's audit and assurance work and we should like to communicate this to you for your consideration and implementation. There were no audit issues communicated in the 2017 management letter.

We have set out the matter below, together with our suggestions and recommendations. As now required by the Academies Accounts Direction, we would request that you complete the 'Trust response' section below with your comments.

<u>Observation and recommendation</u>	<u>High, Medium or Low risk</u>	<u>Potential implications and recommendations</u>	<u>Trust response/ timetable for action</u>
<p><u>Statutory information</u> It was noted that the statutory books had not been updated for all appointments and resignations of Trustees that had taken place during the year.</p>	Low	<p>Non compliance with Companies Act.</p> <p>Ensure the statutory books are kept up to date for all movements.</p>	<i>To be updated by 21st December 2018.</i>

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 complied with the Financial Reporting Council's Ethical Standard and any potential threats to our independence, as discussed during the audit planning process, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

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 2018 and hence we look forward to hearing from you in due course.

Yours faithfully

A handwritten signature in black ink that reads "Baldwin Audit Services". The signature is written in a cursive, flowing style.

Baldwins Audit Services