

**Noadswood School  
North Road  
Dibden Purlieu  
Southampton  
Hampshire  
SO45 4ZF**

Hopper Williams & Bell Limited  
Highland House  
Mayflower Close  
Chandlers Ford  
Eastleigh  
SO53 4AR

7 December 2023

This representation letter is provided in connection with your audit of the financial statements of the academy trust for the year ended 31 August 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with the applicable financial reporting framework, which is FRS 102.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

- 1) We acknowledge as trustees our responsibility for preparing financial statements in accordance with the Academy Trust Handbook effective 1 September 2022 for the year ended 31 August 2023, and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 August 2023.

- 2) 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 academy trust 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 academy trust in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
- 3) We acknowledge that it is a criminal offence to make a false statement in this regard, and where any trustee either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each trustee will be guilty of a criminal offence.
- 4) We confirm the academy trust has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

- 5) We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
- 6) We confirm that 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.
- 7) We confirm that the academy trust has no liabilities or contingent liabilities other than those disclosed in the financial statements.
- 8) 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 you and accounted for and disclosed in accordance with the applicable financial reporting framework as specified above.
- 9) 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.
- 10) We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction
Trustees	-	None
Close family of trustees	-	None
Senior Management Team	Greenwood School – Kathryn Marshall is a trustee	The academy purchased services totalling £58,017 (2022: £62,516) during the year. £nil (2022: £44,816) balances were outstanding at the year end.

- 11) We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework as specified above.
- 12) We confirm that the academy trust has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 13) We confirm that the academy trust has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 14) 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 trust conducts its business and which are central to the academy trust's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
- 15) We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud, and that we believe we have appropriately fulfilled these

responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.

There have been no deficiencies in internal control of which we are aware.

- 16) We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.
- 17) We confirm that, in our opinion, the academy trust's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the academy trust's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date of approval of the financial statements.
- 18) We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.
- 19) We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
  - so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware, and
  - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
- 20) We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
- 21) We confirm that we are not aware of any matters of material significance that should be reported to the regulators. We confirm that all correspondence with the Department for Education and other regulators has been made available to you.
- 22) We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

The following additional representations are provided in connection with your review, as reporting accountants, of the statement on regularity, propriety and compliance by the Accounting Officer of the academy for the year ended 31 August 2023:

- 1) We acknowledge as trustees our responsibility for making accurate representations to you and for the statement on regularity, propriety and compliance made by the Accounting Officer on behalf of the academy.

- 2) We have made available to you the School Resource Management Self-Assessment Checklist undertaken by the academy including details of any feedback from the Education and Skills Funding Agency (ESFA).
- 3) We confirm that you have been notified of any matters of which we are aware that may be of relevance to your report on regularity, propriety and compliance.
- 4) We confirm that all evidence used to support the Accounting Officer's sign-off of the regularity statement has been made available to you.
- 5) We confirm that all activities of the academy are in keeping with the academies framework and the charitable objectives of the academy.
- 6) We confirm that all key staff and trustees/governors have declared their interest in related parties and where income due has been received from related parties, we further confirm there have been no favourable rates. We confirm that prior approval has been obtained from the Education and Skills Funding Agency before the commencement of a transaction with a related party, where applicable.
- 7) We confirm that no expenditure has been incurred by the academy that is in contravention of the funding agreement with the secretary of state. In particular we confirm that any extra-contractual payments to staff or to parties connected to governors have been made in accordance with the Academy Trust Handbook 2022 (the Handbook).
- 8) We confirm that any borrowing agreements, including leases and overdrafts, have been made in accordance with the Handbook and relevant Secretary of State/ESFA approval has been obtained, if necessary.
- 9) We confirm that all transactions involving land and buildings are in line with the funding agreement and the Handbook.
- 10) We confirm that all write-offs over 1% of total income or £45,000 (whichever is smaller) have been approved in advance by the Secretary of State.
- 11) We confirm that all procurement activity has been in accordance with Managing Public Money.
- 12) We confirm that any gifts made during the financial year are in line with the academy trust's policy.

Yours faithfully,

Signed on behalf of the board of trustees by:

Trustee .....  .....



**Issuer** HWB Chartered Accountants

**Document generated** Fri, 8th Dec 2023 14:35:14 UTC

**Document fingerprint** 1420424c3a7004d09be13c0aab829c2e

#### Parties involved with this document

Document processed	Party + Fingerprint
Sun, 10th Dec 2023 18:26:32 UTC	Alison Munden - Signer (6f31b2cf9397b01cb33a7d37bb8e1dd4)
Tue, 12th Dec 2023 11:49:44 UTC	Kathryn Marshall - Signer (3cfc7e48e5e2e8acee48a16569b59ee0)
Tue, 12th Dec 2023 12:14:31 UTC	Gary Brown - Signer (d469bd7649eec62d282137b3595ab81b)
Tue, 12th Dec 2023 12:14:31 UTC	Alan Davies - Copied In (bef0f7e33cd27bacabe1adc542614649)
Tue, 12th Dec 2023 12:14:31 UTC	Gemma Wood - Copied In (808a364446f443cf4ae396116e38024a)

#### Audit history log

Date	Action
Tue, 12th Dec 2023 12:14:32 UTC	Document emailed to Alan.Davies@hwb-accountants.com (13.41.191.119)
Tue, 12th Dec 2023 12:14:32 UTC	Document emailed to gemma.wood@hwb-accountants.com (13.40.50.214)
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Tue, 12th Dec 2023 12:14:31 UTC	This envelope has been signed by all parties (172.187.251.198)
Tue, 12th Dec 2023 12:14:31 UTC	Sent the envelope to Gemma Wood (gemma.wood@hwb-accountants.com) for signing (172.187.251.198)
Tue, 12th Dec 2023 12:14:31 UTC	Sent the envelope to Alan Davies (Alan.Davies@hwb-accountants.com) for signing (172.187.251.198)
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Tue, 12th Dec 2023 12:13:22 UTC	Gary Brown viewed the envelope (172.187.251.198)
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Tue, 12th Dec 2023 11:49:44 UTC	Document emailed to Gary.Brown@hwb-accountants.com (13.41.226.133)
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Tue, 12th Dec 2023 11:47:02 UTC	Kathryn Marshall viewed the envelope (149.71.110.17)

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Sun, 10th Dec 2023 18:26:33 UTC	Alison Munden viewed the envelope (148.252.133.121)
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Sun, 10th Dec 2023 18:26:33 UTC	Sent the envelope to Kathryn Marshall (kmarshall@noadswood.hants.sch.uk) for signing (148.252.133.121)
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Fri, 8th Dec 2023 14:43:38 UTC	Sent the envelope to Alison Munden (amunden@noadswood.hants.sch.uk) for signing (172.187.181.10)
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