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The Trustees
Ashley Hill Multi Academy Trust
Bisham CoE Academy
Church Lane
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10 December 2025

Dear Trustees

REPORT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit and regularity assurance engagement for the year ended 31 August 2025 we are required to report our audit findings to the Trustees.

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

Accompanying this letter is a memorandum noting these points together with any recommendations we have for possible improvements which could be made.

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter dated 23 September 2025, 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.

This report has been prepared for the sole use of the Trustees of Ashley Hill Multi Academy Trust. We understand that you are required to provide a copy of this report to the Department for Education. With the exception of this, this report must not be shown to third parties without our prior consent. Consent is, and will only be granted on the basis that such reports are not prepared with the interest of anyone other than the Academy in mind and that we accept no duty or responsibility to any other party. No responsibility is accepted by James Cowper Kreston Audit towards any party acting or refraining from action because of this report.

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James Cowper Kreston Audit LLP is a limited liability partnership registered in England and Wales
Registered number: OC440841 Registered office: 2 Communications Road,
Greenham Business Park, Greenham, Newbury, RG19 6AB
A full list of members' names may be inspected at our registered office
References to Partners are to Members of James Cowper Kreston Audit LLP

Finally, we would like to express our thanks to the Trustees and the Academy's staff for the assistance afforded to us during the audit.

Yours faithfully

James Cowper Kreston

James Cowper Kreston Audit
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Internal controls
The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to assist us in the design of audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses and the matters reported below are limited to those deficiencies that we have identified during the audit.

Significance (SD/D)*	Control Weakness Identified	Potential Implications	Recommendation	Management Response
D	We noted that some fixed assets above the capitalisation limit of £1,000 were not capitalised but expensed as repairs and maintenance.	This could lead to an understatement of fixed assets and overstatement of expenses, which increases the deficit.	We recommend that all purchases of expenditure that is capital in nature above the capitalisation policy threshold must be capitalised, to ensure compliance and that financial statement balances are correctly classified.	This has been corrected and will be noted for future purchases.
D	We noted a difference between the 2025 opening trial balance and the 2024 signed financial statements, which was said to have been due to an error in closing the trial balance.	This could lead to a risk that opening balances are misstated. This may reduce the confidence in the integrity of the accounting records and may require additional audit work to verify opening balances.	We recommend that the trial balance is formally closed once the audit adjustments are agreed and accounts signed. A year-end checklist or control requiring finance team to reconcile the signed accounts to the opening balances in the accounting system before the next year's entries begin can be implemented.	Trial balance will be locked once accounts have been approved.

*Significant deficiencies in internal controls are those which are considered to have the potential to lead to material misstatements in the financial statements.