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The Directors
Ashley Hill Multi Academy Trust
Bisham CoE Academy
Church Lane
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13 December 2024

Dear Directors

REPORT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit and regularity assurance engagement for the year ended 31 August 2024 we are required to report our audit findings to the Directors.

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 2 September 2024, 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 Directors of Ashley Hill Multi Academy Trust. We understand that you are required to provide a copy of this report to the Education and Skills Funding Agency. 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.

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

Yours faithfully

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 control relevant to the preparation of the financial statements in order to design 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 no significant matters were identified during the audit.

Update on findings/recommendations from previous years

Prior year recommendation	Status in current year
A suspense account should not be used.	Not an issue in 2024.
The fixed asset register should be reviewed to identify any duplicated assets.	Not an issue in 2024.
We recommended that the academy look into VAT deregistration and preparation of 126 returns.	This has now been actioned.
We recommended that all notifications of changes to information are made correctly and promptly to the DfE and Companies House, in line with the requirements.	Not an issue in 2024.
Ensure accrued and deferred income balances are calculated at the year end correctly.	Not an issue in 2024.