



## The Crescent Academy

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Registered Company Number 07735646

**Head Teacher** Mr Adam Clewes

Hardings  
Chartered Accountants &  
Registered Auditors  
6 Marsh Parade  
Newcastle-under-Lyme  
Staffordshire  
ST5 1DU

1st December 2020

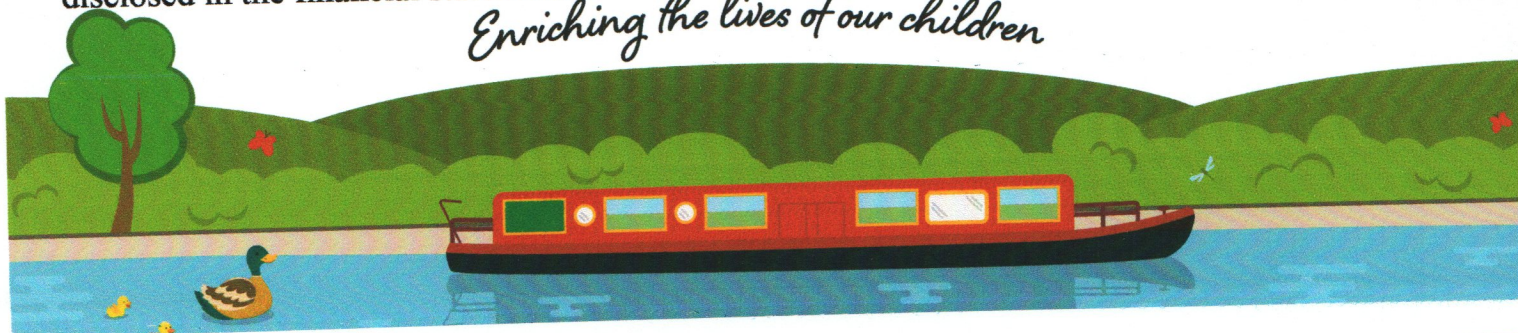
Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of the academy for the year ended 31st August 2020.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other governors and officials of the academy with relevant knowledge and experience, and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We acknowledge as governors our responsibility for making accurate representations to you and for the financial statements which you have prepared on our behalf for the academy.
2. 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.
3. We confirm that all accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the academy have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, governors' and members' meetings, have been made available to you.
4. We confirm that the academy had no liabilities or contingent liabilities other than those disclosed in the financial statements.

*Enriching the lives of our children*



5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that there were no related party transactions during the year. We confirm that we are aware that a related party of the academy includes the governors, other key management such as the head teacher, close family and other business interests of these individuals.
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with UK GAAP.
8. We confirm that the academy has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. 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 conducts its activities and which are central to the academy's ability to conduct its activities, namely Academies Act 2010, Academy funding agreement, Academies Accounts Direction 2019/20 and legislation as detailed at [www.legislation.gov.uk](http://www.legislation.gov.uk), except as explained to you and as disclosed in the financial statements.
10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
11. We confirm that there have been no actual or suspected instances of fraud involving governors, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former governors, employees, regulators or others.
12. We confirm that, in our opinion, the academy'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's needs.
13. We confirm that we are aware that there are no unadjusted misstatements that have been identified in respect of these financial statements as any errors were below the triviality level and as such do not require adjustment in the financial statements.

14. 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. Restricted grants and donations are as follows:

- (a) General Annual Grant (GAG)
- (b) Other DfE/ESFA Grants
- (c) Local Authority grants and other funding

15. 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.

16. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

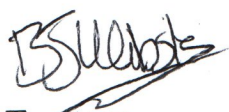
- so far as each governor is aware, there is no relevant audit information of which you as auditors are unaware: and
- each governor has taken all the steps that they ought to have taken as a governor to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the governors and staff during the course of your audit.

Yours faithfully,

Signed on behalf of the board of governors

Mr B Webster



Vice Chair of the Trustees

1st December 2020