



12 December 2023

The Trustees
Armthorpe Shaw Wood Academy Trust
Mere Lane
Armthorpe
Doncaster
DN3 2DG

Dear Sirs

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our audit of the academy's accounts for the year ended 31 August 2023.

Audit approach and areas covered

The purpose of the audit was to enable us to express an opinion on whether the financial statements give a true and fair view (or present fairly, in all material aspects). 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.

The matters reported below are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

Qualitative aspects of the academy's accounting practices and financial reporting

We have no comments to make concerning the qualitative aspects of the academy's accounting practices and financial reporting.

Significant difficulties

We did not encounter any significant difficulties during the audit and there are no significant findings from the audit to draw to your attention.

Letters of representation

Drafts of our proposed letters of representation concerning the audit of the financial statements and the report on regularity are attached. We draw your attention to the paragraph 21 concerning specific representations made. In other respects the letters are routine.

Corrected and uncorrected misstatements

There were no uncorrected misstatements determined during the course of our audit.

For your information we also attach a schedule of adjustments that you agreed should be processed when finalising the accounts.

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Company Registered Number: 04041587

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Material weaknesses in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. There were no actual or potential weaknesses identified during the course of our audit, however, it is not intended to be a full and accurate reflection of all weaknesses that may be present in your system.

Actual or potential weaknesses identified during the course of our audit are shown in Appendix I.

Actual or potential weaknesses identified during the course of the audit in the prior year and their status are shown in Appendix II.

Other matters required by UK Auditing Standards to be communicated

There are no other matters that we are required by auditing standards to communicate to you.

Other relevant matters relating to the audit

We have discussed with you the fact that we provide additional services to the academy in addition to acting as auditors. We wish to confirm to you that in our opinion the provision of such services does not affect our independence as:

- (i) the additional services provided are of a routine compliance nature and the Board of Trustees takes any decisions where judgement is required, and
- (ii) the firm's quality control procedures provide adequate safeguards in respect of the additional services that we provide.

Report on regularity

Matters arising from our report on regularity for the year under review are shown in Appendix III.

Matters arising from the audit report on regularity for the prior year are shown in Appendix IV.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of Armthorpe Shaw Wood Academy Trust. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

If we can be of any further assistance, please contact Tina Havenhand.

Yours faithfully

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited

APPENDIX I

Matters arising from the audit of the financial statements (Year ended 30 August 2023)

	Issue	Implication/ consequence	Recommendation	Management / response
1	<p>Members were appointed and resigned during the year under review.</p> <p>We could not evidence a Special Resolution in respect of these changes. This should also be filed at Companies House.</p>	<p>Non adherence to section 1.2 of the Academy Trust Handbook.</p>	<p>Ensure resolutions are completed for changes to members and that they are filed in a timely manner with the Registrar of Companies.</p>	<p>Noted. Prepared and ready to file with Companies House.</p>

APPENDIX II

Matters arising from the audit of the financial statements made in prior year. (Year ended 30 August 2022)

	Issue	Implication/ consequence	Recommendation/management response	Status
	None			

APPENDIX III

Matters arising from the report on regularity (Year ended 30 August 2023)

	Issue	Implication/ consequence	Recommendation	Management response /
	None			

APPENDIX II

Matters arising from the report on regularity made in prior year. (Year ended 30 August 2022)

	Issue	Implication/ consequence	Recommendation/management response	Status
1	It was noted the 2021-22 budget had not been formally approved in the Board minutes. We understand that this was partly as a result of Covid-19 restrictions effecting planned Board meetings in the latter part of the year.	The Academies Financial Handbook states an Academy should "Ensure the board approves a balanced budget for the financial year and minutes their approval.	The Academy should ensure that future budgets are formally approved by the trustees and this is minuted. This can be in person or virtually. We will ensure this is signed off in a timely2 manner in future periods.	Cleared
2	It was noted that according to Companies House records for part of the year the Academy had only two members. In addition details of changes in Trustees were not notified to Companies House in a timely manner.	Companies House records are incorrect, the Academy should have at least three members at all times with a preference for at least five members as specified in the Academies Financial Handbook.	Care should be taken to ensure that all matters at Companies House are kept up to date, and the trust should consider increasing the number of members. This will now be updated and we will continue to keep this up to date.	Cleared