

GIBSON BOOTH
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Our ref: TM/SB/112501

25 November 2020

The Governors
Salendine Nook Academy Trust
New Hey Road
Salendine Nook
Huddersfield
West Yorkshire
HD3 4GN

Dear Sirs

SALENDINE NOOK ACADEMY TRUST
MANAGEMENT LETTER FOR THE YEAR ENDED 31 AUGUST 2020

Audit approach and areas covered by the audit

Our audit of Salendine Nook Academy Trust was risk based and we adopted a substantive approach that focussed on the testing of key balance sheet areas and various samples of transactions during the year.

Regularity audit work undertaken involved a review of Accounting officer statements where applicable, together with an examination of the academy's procurement procedures, minutes of Governors' meetings held in the year and the academy's credit card statements.

Areas of perceived risk

In accordance with ESFA guidance, the main areas of perceived risk in the Academies sector, relate to the inadequate documentation of systems and controls, related party transactions and procurement procedures, together with, inappropriately delegated authority limits and unauthorised ex-gratia payments.

Partners: Paul Ballesta CTA · Patrick Heaton FCA · Steve Lindley ACA CTA · Alistair Russell FCA · Richard Umbers FCA

Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales
Details about our audit registration can be viewed on www.auditregister.org.uk under reference C003579116

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Audit findings

As a result of the procedures which we undertook as part of our audit work on the Salendine Nook Academy Trust for the year ended 31 August 2020, the following matters were identified:

Issue (Risk level)	Description	Response
Full management accounts not shared with all trustees as per the AFH 2019 (Low)	It has been noted that out of the management accounts package of an income and expenditure account, variation to budget report, cash flows and balance sheet. Only the income and expenditure and variation to budget report is shared with all trustees at least six times a year. It is recommended that, as per the AFH 2019, the full set of management accounts are shared with all trustees.	All these reports have been shared with The Chair of Finance, Chair of Governors and the Principal as Accounting Officer on a monthly basis, but it is noted that we need to add the cashflow and balance sheet reports to all trustees and will action for the future.

Status of audit recommendations from the previous year

No recommendations from the previous year

Gibson Booth, Chartered Accountants, accepts no liability to anyone other than the company as a result of this letter.

Yours faithfully



GIBSON BOOTH