

9th December 2019

BDO LLP
Two Snowhill
Queensway
Birmingham
B4 6GA

Dear Sirs

Financial Statements of PenkValley Academy Trust for the period ended 31 August 2019

We confirm that the following representations given to you in connection with your audit of the trust's financial statements (together the "financial statements") for the year ended 31 August 2019 are made to the best of our knowledge and belief, and after having made appropriate enquiries of other directors and officials of the trust as appropriate.

We have fulfilled our responsibilities as board members for the preparation and presentation of the financial statements as set out in the terms of the audit engagement letter, and in particular that the financial statements give a true and fair view of the financial position of the trust as at 31 August 2019 and of the results of its operations and cash flows for the year then ended in accordance with applicable financial reporting framework and for making accurate representations to you.

We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence. In addition, all the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the trust have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings of management and non executives, have been made available to you.

Going concern

We have made an assessment of the trust's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements were approved for release. As a result of our assessment we consider that the trust is able to continue to operate as a going concern and that it is appropriate to prepare the financial statements on a going concern basis.

In making our assessment we did not consider there to be any material uncertainty relating to events or conditions that individually or collectively may cast significant doubt on the trust's ability to continue as a going concern.

Laws and regulations

In relation to those laws and regulations which provide the legal framework within which our business is conducted and which are central to our ability to conduct our business, we have disclosed

A company limited by guarantee, registered in England and Wales, number 11124272
Registered Office: Wolgarston High School, Cannock Road, Penkridge, Staffordshire, ST19 5RX

to you all instances of possible non-compliance of which we are aware and all actual or contingent consequences arising from such instances of non-compliance.

Post balance sheet events

There have been no events since the balance sheet date which either require changes to be made to the figures included in the financial statements or to be disclosed by way of a note. Should any material events of this type occur, we will advise you accordingly.

Fraud and error

We are responsible for adopting sound accounting policies, designing, implementing and maintaining internal control, to, among other things, help assure the preparation of the financial statements in conformity with generally accepted accounting principles and preventing and detecting fraud and error.

We have considered the risk that the financial statements may be materially misstated due to fraud and have identified no significant risks.

To the best of our knowledge we are not aware of any fraud or suspected fraud involving management or employees. Additionally, we are not aware of any fraud or suspected fraud involving any other party that could materially affect the financial statements.

To the best of our knowledge we are not aware of any allegations of fraud or suspected fraud affecting the financial statements that have been communicated by employees, former employees, analysts, regulators or any other party.

Misstatements

We attach a schedule showing uncorrected misstatements that you identified, which we acknowledge that you request we correct. Where appropriate we have explained our reasons for not correcting such misstatements below.

In our opinion, the effects of not correcting such identified misstatements are, both individually and in the aggregate, immaterial to the financial statements as a whole.

Related party transactions

We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable accounting framework.

There were no loans, transactions or arrangements between the trust and its directors and their connected persons at any time in the year which were required to be disclosed.

Carrying value and classification of assets and liabilities

We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities reflected in the consolidated and parent financial statements.

Confirmation

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that the financial statements are free of material misstatements, including omissions.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



Mr Mark Roberts
(Signed on behalf of the Board of Trustees)

Date: 12/12/2019

9th December 2019

BDO LLP
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Queensway
Birmingham
B4 6GA

Dear Sirs

Financial Statements of PenkValley Academy Trust for the year ended 31 August 2019

We confirm that the following representations given to you in connection with your review of the statement on regularity, propriety and compliance for the year ended 31 August 2019 are made to the best of our knowledge and belief, and after having made appropriate enquiries of other board members and officials of the academy as appropriate.

We have fulfilled our responsibilities as governors for the preparation and presentation of the statement on regularity, propriety and compliance as set out in the terms of the regularity engagement letter and for making accurate representations to you. We confirm that we have provided to you complete, accurate and timely information relevant to your engagement.

We confirm that income from the Education & Skills Funding Agency (ESFA), grants and income for specific purposes and from other restricted funds administered by the academy have been applied for the purposes for which they were received.

We confirm that we have considered our responsibility to notify the Education & Skills Funding Agency of material irregularity, impropriety and non-compliance with ESFA terms and conditions of funding, under the funding agreement in place between the academy trust and the Secretary of State. As part of our consideration we have had due regard to the requirements of the Academies Financial Handbook.

We confirm that we are not aware of any instances of irregular or improper use of funds by the academy trust, or non-compliance with the terms and conditions of funding under the academy trust's funding agreement and the Academies Financial Handbook in the year ended 31 August 2019 and to the date of this letter and we have not made any reports to the Education & Skills Funding Agency.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

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Mr Mark Roberts
(Signed on behalf of the Board of Trustees)

Date: 12/12/2019