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The Governors
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5 January 2021

Dear Sirs

REPORT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit and regularity assurance engagement for the year ended 31 August 2020 we are required to report our audit findings to the Governors. Accompanying this letter is a memorandum noting these points together with and recommendations we have for possible improvements which could be made.

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 and providing a limited assurance conclusion on regularity. 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.

This report has been prepared for the sole use of the governors of Lumen Learning 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, no reports may be provided 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 interests of anyone other than the academy in mind and that we accept no duty or responsibility to any other party. No responsibilities are accepted by James Cowper Kreston towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of the academy's staff for the assistance afforded to us during the audit.

Yours faithfully



James Cowper Kreston
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POINTS NOTED DURING THE COURSE OF OUR AUDIT FOR THE YEAR ENDED 31 AUGUST 2020

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 the matters reported below are limited to those deficiencies that we have identified during the audit.

Priority	Control weakness identified	Potential implications	Recommendation	Management response
Low	Through our review of the VAT 126 forms it was noted that there were a number of forms outstanding at 31 August 2020.	The amounts have been correctly treated as a debtor in the accounts but given that the school is in a reclaim position, cash flow could be improved by submitting the VAT 126 forms.	We recommend that VAT 126 forms are submitted as part of the monthly management accounts process, i.e. two months in arrears.	<p>We have now claimed all months up to and including August 2020 and the new finance manager is aware to complete these monthly, two months in arrears, so as to minimise the number of adjustments required due to late processing of invoices.</p> <p>As a point to note, our bank balance is regularly in excess of £1m (excluding the £1.4m that we hold in deposit accounts) so there is no immediate risk to our cash flow caused by the delay in claiming.</p>