HillierHopkins

ENGAGEMENT PACK
For: Chauncy School

HillierHopkins

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Hillier Hopkins LLP

and

Chauncy School

Dear Jackie

The purpose of this letter, along with the attached schedules is to set out the basis on which we are to act as accountants for you (**Chauncy School**) and the respective areas of responsibility.

Terms of Business

We are bound by the Ethical Code of The ICAEW, including Professional Conduct in Relation to Taxation, and accept instructions to act for you on the basis that we will act in accordance with these ethical guidelines.

We enclose/reference with this letter:

- **Specific Services Appendices:** We have listed below the Services which you have instructed us to carry out. If there are other services that you wish us to carry out which are not listed (or previously engaged), please let us know and we will discuss with you whether they can be included in the scope of our work:

    1. Company - Audit
    2. Company - Accounts
    3. Corporation Tax
    4. Academy - AAR
    5. Academy - Regularity
    6. Academy - TPS (EOYC)

- **Terms & Conditions:** Although we offer a range of services that vary in detail, our relationship with you and the work we undertake are governed by the same General Terms and Conditions of Business. This document should be read in conjunction with the Engagement Pack as a whole and is effective for all Specific Services engaged.

- **Data Protection:** We are committed to ensuring the protection of the privacy and security of any personal data which we process. Your attention is drawn to our data protection clause found within our General Terms & Conditions of Business which details how we treat personal data received by us in the provision of our services during our engagement with you. By signing this letter, you confirm that you have read and understood this clause and the Privacy Notice referred to therein.

Your Service Team

The following people are responsible for providing you with the service you require and can be contacted to deal with any questions or queries that you may have:

Name	Role	Contact Details (Direct Line & Email)
Alex Bottom	Managing Principal	+44 1923 634429 alex.bottom@hhllp.co.uk
Sam Hodson	Principal	+44 1923 634467 sam.hodson@hhllp.co.uk
Daniel Newman	Assistant Audit Manager	+44 1923 634311 daniel.newman@hhllp.co.uk
Biyondi Thapa	Mixed Tax Supervisor	+44 1923 634226 biyondi.thapa@hhllp.co.uk

Agreement of Terms

To the extent that any of these terms conflict with our General Terms and Conditions of Business, the former shall prevail.

- **Period of engagement:** This engagement will commence and remain effective from the date of signature until it is replaced. We will also deal with matters arising from earlier periods as appropriate and agreed in writing. This letter supersedes any previous engagement letter for the period covered. Once agreed, this letter will remain effective from the date of signature until it is replaced.

- **Confirmation of your agreement:** This letter, together with the attached appendices, constitutes the entire contract between us and any proposed variations or termination must be specifically given in writing. The terms set out in this letter shall take effect immediately upon your countersigning this letter. If we are instructed to start work before receiving a signed copy of this letter, we will treat that as acceptance of all the terms of this engagement letter, unless we hear from you to the contrary within 14 days of you giving that instruction.

Liability Provision

We will provide our professional services with reasonable care and skill. However we will not be held responsible or liable for any losses to the extent that these are caused by the supply by you or others on your behalf (other than our representatives) of late, incorrect, out-of-date or incomplete information, or your or others' failure or delay in supplying any appropriate information or any failure to act on our advice or respond promptly to communications from us or relevant authorities.

You agree that the directors/principals, employees and consultants of The Firm are not assuming a relationship of personal responsibility so as to create a special relationship. Instead, they are acting as agents for The Firm. Accordingly, you agree that they shall not have any personal liability.

Our liability is limited as set within our **General Terms and Conditions of Business**. We have a limit on our liability (other than statutory audit) on your engagement to an amount which is the greater of:

1. £1,000,000; or
2. ten times the total fees paid by you to us under all Engagements in aggregate within that twelve month period.

Professional Charter

Our professional charter sets out our responsibilities to each other and aims to ensure we both know what to expect from our work together.

Our Commitment to You:

- Act with respect, integrity, honesty and openness in everything we do for and with you.
- Respect absolutely the confidentiality of our working relationship.
- Aim to meet agreed deadlines. However, in the unlikely event of any delay, you will be informed in advance.

Your Commitment to Us:

- Be respectful, open, frank and honest with us at all times.
- Let us know immediately of any concerns you have about our work together.
- Give us all the information we need to do the work in a timely manner.

Further Help

If you have any questions, or any aspect of the pack is not in accordance with your understanding of the Specific Services we are to offer, please contact us as soon as possible.

Yours sincerely

Alex Bottom

For and on behalf of
Hillier Hopkins LLP

SPECIFIC SERVICES APPENDICIES

Company Audit

1. **Purpose**

1.1 The purpose of this appendix is to set out the basis on which we are to act as auditor of the company and the respective areas of responsibility.

2. **Your Responsibilities**

2.1 As directors of the company (the "company"), in addition to your general duties specified in sections 170 to 177 of the Companies Act 2006, you are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable you to ensure that the financial statements comply with applicable accounting standards and the Companies Act 2006. You are also responsible for preparing financial statements which give a true and fair view, have been prepared in accordance with UK Accounting Standards/UK-adopted IFRS and the Companies Act 2006 and regulations made under it.

2.2 In preparing these financial statements, you are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business; and
- (if a large company) state whether applicable UK Accounting Standards/UK-adopted IFRS have been followed, subject to any material departures disclosed and explained in the financial statements.

2.3 You also have a responsibility not to approve these financial statements unless you are satisfied that they give a true and fair view.

2.4 You are responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error. Additionally, you are also responsible for safeguarding the assets of the company, complying with laws and regulations and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2.5 You are responsible for making available to us, as and when required, all the company's accounting records and all other relevant records and related information, including minutes of all directors', management and shareholders' meetings that we need to do our work, and additional information that we may request. You will also provide us with unrestricted access to persons within the company from whom we determine it is necessary to obtain audit evidence.

2.6 You are required to confirm in the directors' report that so far as you are aware, there is no relevant audit information of which we, as the company's auditors, are unaware and that you have taken all the steps that you ought to take as directors in order to make yourselves aware of any relevant audit information and to establish that we are aware of that information. We are entitled to require from the company's officers and employees such other information and explanations as

we think necessary for the performance of our duties as auditors.

3. Our Responsibilities

3.1 We have a statutory responsibility to report to the members of the company whether in our opinion the financial statements:

- give a true and fair view of the state of affairs of the company at the year end and profit or loss for the year then ended;
- have been properly prepared in accordance with the applicable financial standard (UK Accounting Standards or UK-adopted IFRSs); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

3.2 We also have a statutory responsibility to state in our report whether in our opinion the information given in the strategic report (if any) and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements and the strategic report (if any) and the directors' report have been prepared in accordance with applicable legal requirements. In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we will also report whether any material misstatements are identified in the strategic report (if any) and the directors' report. In addition, we have a statutory responsibility to report by exception if, in our opinion:

- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us;
- the company's financial statements are not in agreement with the accounting records and returns;
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations which we consider necessary for the purposes of our audit; and
- (if applicable) you have prepared financial statements in accordance with the small companies regime or have taken advantage of the small companies' exemptions in preparing your directors' report and from the requirement to prepare a strategic report and we are of the opinion that you were not entitled to do so.

3.3 If we have nothing to report in respect of the above matters we will include a statement in our report confirming this.

3.4 Where the financial statements do not disclose details of directors' benefits: remuneration, pensions and compensation for loss of office, the Companies Act 2006 also requires us, so far as we are reasonably able to do so, to include a statement in our report giving the required particulars.

3.5 We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:

- whether the departure is required in order for the financial statements to give a true and fair view; and
- whether adequate disclosure has been made concerning the departure.

3.6 As noted above, our report will be made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work will be

undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. In those circumstances, to the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for the audit report, or for the opinions we form. The audit of the financial statements does not relieve you of your responsibilities.

3.7 Samuel Hodson is responsible for the auditor's report, and is therefore the Senior Statutory Auditor for the purpose of s504 of the Companies Act 2006, and will sign the auditor's report in their own name on behalf of the firm.

3.8 In the event that we cease to act as statutory auditor for the company we are required by paragraph 9(3) of schedule 10 of the Companies Act 2006 to make available, if requested, all relevant information concerning the audit of the company to our successors as statutory auditor. You agree to cover any reasonable costs of making such information available that we may incur in fulfilling our statutory duty.

3.9 We also draw your attention to the requirements of sections 510 to 526 of the Companies Act 2006 in relation to auditor removal and resignation.

4. **Scope of Audit**

4.1 Our audit will be conducted in accordance with the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Those standards require that we plan and perform our audit in order to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

4.2 As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial

statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Read all financial and non-financial information (other information) included in the annual report other than the financial statements and identify whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears materially misstated. You are responsible for the preparation of the other information and where, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report this fact.

4.3 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

4.4 Our work will be planned in advance and incorporated into an audit plan. This may be varied on the basis of our findings during the course of an audit from year to year. Accordingly, we may modify our audit scope, rotate our audit emphasis and propose matters of special audit emphasis, as circumstances dictate.

4.5 We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether adequate accounting records have been maintained by the company. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions therefrom.

4.6 The nature and extent of our procedures will vary according to our assessment of the company's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the company's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the company in mind and that we accept no duty or responsibility to any other party as concerns the reports.

4.7 The information used by you in preparing the financial statements will invariably include facts or judgements which are not themselves recorded in the accounting records. As part of our normal audit procedures, we will ask you to provide written confirmation each year of such facts or judgments and any other oral representations that we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation as to whether you believe the effects of the uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. In connection with representations and the supply of information to us generally, we draw your attention to section 501 of the Companies Act 2006 under which it is an offence for an officer or employee of

the company to knowingly or recklessly make misleading, false or deceptive statements to auditors.

4.8 In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including the chairman's statement, operating and financial review, the strategic report and the directors' report, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the company and to receive notice of all such meetings, as well as to receive details of all written resolutions that are to be circulated to members.

4.9 The responsibility of safeguarding the assets of the company and for the prevention and detection of fraud, error and non-compliance with laws and regulations rests with yourselves. However, we shall plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with laws and regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

4.10 In respect of the expected form and content of our report, we refer you to the most recent bulletin on auditor's reports published by the Financial Reporting Council at www.frc.org.uk. The form and content of our report may need to be amended in the light of our findings.

4.11 Once we have issued our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and the date the financial statements are sent out in accordance with section 423 Companies Act 2006 which may affect the financial statements.

4.12 Where audited information is published on the company's website or by other electronic means, it is your responsibility to advise us of any intended electronic publication before it occurs and to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report if it or the financial statements are to be published in an inappropriate manner. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to that information. We are not required to review such controls nor to carry out ongoing reviews of the information after it is first published. The maintenance and integrity of the company's website is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

4.13 Where we are engaged to assist in preparing iXBRL-tagged financial statements for submission to HM Revenue & Customs (HMRC) with the company's tax return, the accuracy of this information remains your responsibility. We are not currently required by auditing standards to verify the iXBRL tagging or the underlying data as part of our statutory audit.

5. Communication of Audit Matters

5.1 In order to promote effective two-way communication between us we set out, as follows, the expected form and timing of such communications. The manner in which we communicate will vary, reflecting the size and nature of the company and the manner in which those charged with governance operate.

5.2 As a minimum we shall contact you to discuss the forthcoming audit prior to the expected start date. We will confirm the matters discussed in writing and any agreed action. After completion of the on-site audit work we will communicate any matters arising from the audit, again confirming in writing and any agreed action.

5.3 These formal communications are the minimum required to comply with auditing standards. We shall of course contact you on a more regular basis regarding both audit and other matters.

Company - Accounts (with Audit)

1. **Purpose**

1.1 The purpose of this appendix is to set out the basis on which we are to act with respect to the preparation of the company's financial statements and the respective areas of responsibility.

2. **Your Responsibilities**

2.1 You have advised us that the company is subject to an assurance report which, if performed by ourselves, is subject to a separate engagement service appendix.

2.2 As directors you are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company. You are also responsible for preparing financial statements which give a true and fair view. In preparing the financial statements, you are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

2.3 We understand that the books of account of the company will be balanced at the balance sheet date by your staff. It is expected that your staff will also be responsible for preparing detailed schedules of assets (including stock, if appropriate) and liabilities for the purposes of completing the annual accounts. Our accountancy work will, therefore, be limited to the preparation of final detailed and statutory accounts for presentation to the members. If the detailed schedules are not available or the accounts are not balanced we may be involved in additional accounting work and this will lead to additional costs.

2.4 Where we assist in preparing iXBRL-tagged financial statements for submission to HMRC with the company's tax return, the accuracy of this information remains your responsibility.

3. **Our Responsibilities**

3.1 You have asked us to help you prepare the financial statements. We will compile the annual financial statements for your approval based on the accounting records maintained by you and the information and explanations given to us by you.

3.2 We have a professional duty to compile financial statements that conform with generally accepted

accounting principles from the accounting records and information and explanations given to us.

3.3 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations given by you orally during the course of our work.

Corporation tax

1. **Purpose**

1.1 The purpose of this appendix is to set out the basis on which we are to act with respect to the company's corporation tax (CTSA) return and the respective areas of responsibility.

2. **Commencement of Service**

2.1 This engagement will commence with the company's tax return for the accounting period to 31 August 2025.

3. **Your Responsibilities**

3.1 Even though you are engaging us to help you meet your corporation tax obligations, the directors on behalf of the company are legally responsible for:

- ensuring that the CTSA return (including iXBRL tags and iXBRL file) is correct and complete;
- filing any returns by the due date; and
- making payment of tax on time.

3.2 Failure to do this may lead to automatic penalties, surcharges and/or interest.

3.3 As your tax agent, we may initiate an application with HMRC to obtain a new agent code. This code will be sent to your registered address and will remain valid for 30 days from the date of issue. Please forward the code to us promptly upon receipt. If the online application is unsuccessful, we will provide you with a paper form (64-8) for your signature. This procedure grants HMRC permission to liaise with us as your appointed agent, yet they maintain that you should exercise 'reasonable care' regarding your tax responsibilities.

3.4 You agree to forward to us any communications you receive from HMRC in time for us to deal with them as necessary within any time limits. Such communications would include statements of account, notices of assessment and letters. Although HMRC have the authority to deal with us directly, it is still possible for them to contact you without us being aware.

3.5 To enable us to carry out our work, the directors agree:

- that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- to provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- to authorise us to approach such third parties as may be appropriate for information that we

consider necessary to deal with the company's affairs;

- to provide us with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the tax year. In order that we can do this we need to receive all relevant information within six months of the period end. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee;
- to provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least two weeks before the due date of each instalment. This information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
- to provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write offs authorised at least within three months of the end of the relevant accounting period.

3.6 The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns we have prepared for the company are complete before he/she approves.

3.7 The directors will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the directors are unsure whether the change is material or not please let us know so that we can assess the significance.

3.8 The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate letter of engagement. You will be responsible for all other tax returns including those under ATED, VAT, PAYE and P11D regulations, unless we are otherwise instructed.

4. **Our Responsibilities**

4.1 We will prepare the corporation tax computation self-assessment (CTSA) return and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.

4.2 We will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

4.3 After obtaining the approval of an authorised nominated person (in writing or other documented form), we will submit it to HMRC. The nominated person will usually be a director and we would ask you to notify us in writing of any other authorised individuals.

4.4 For the purpose of the delivery of the company's tax return, we will use commercial software to apply iXBRL tags to items in the accounts as we consider appropriate for the purposes of submission of the accounts in iXBRL via the Government Gateway for tax purposes.

4.5 We will tell you how much tax the company should pay and when. If appropriate, we will initiate repayment claims when tax has been overpaid.

4.6 Where possible, we will advise on the interest and penalty implications if corporation tax is paid

late. Please note that it may only be possible to calculate interest charges after payment has been made in full to HMRC.

4.7 We will not provide advice on Quarterly Instalment Payments (QIPs) unless we are specifically requested to do so by you in writing. This service is subject to an additional fee.

4.8 Where you ask that we advise on QIPs, we will inform you as soon as practically possible if instalment payments of corporation tax are due for an accounting period and the dates they are payable. This will be based on the latest accounts filed with Companies House or any year end/year to date management account information supplied to us by you. If there has been an increase in the company's profit or associated company levels from the previous period for which accounts were prepared you will need to provide us with year-to-date management account information as soon as possible to ensure we can consider the effect this has on whether and when instalment payments are due. Please note that we do not accept any liability for any interest charges or penalties imposed by HMRC as a result of a failure to pay QIPs or an underpayment of QIPs.

4.9 In relation to groups (and consortia), where you have instructed us to act; we will provide the following additional services (an additional fee may be payable).

- we will advise as required on claims for group and consortium relief and the interaction with other reliefs;
- we will prepare and submit to HMRC appropriate claims;
- we will adjust corporation tax computations and returns to reflect the surrender and receipt of group and consortium reliefs; and
- we will advise on arrangements for payment of tax and the surrender and set-off of tax refunds within the group.

5. Tax Enquiry

5.1 We shall deal with HMRC on any tax enquiries in respect of the company's tax return, having discussed such matters with you, as appropriate. This will be subject to a separate engagement appendix.

6. Changes in the Law, in Practice or in Public Policy

6.1 We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.

6.2 We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

7. Other Related Services

7.1 We shall be glad to assist you generally in tax matters if you advise us in good time of any proposed transactions. We will provide advice on the basis of the law in effect at the time. You should ask us to review any advice already given if a transaction is delayed, or is to be repeated, or if an apparently similar transaction is to be undertaken.

7.2 While we expect to take reasonable care for keeping you advised of matters which came to our attention and which may be beneficial to you in terms of planning your affairs, this engagement places no such obligation on us, implied or otherwise, and does not require that we consider tax planning matters for you. Should you ask us to undertake this sort of work it will be covered by a separate engagement appendix. Examples of such work may include:

- advising you when corporation tax is due on loans by the company to directors or shareholders or their associates, and calculating the payments due or the amount repayable when the loans are repaid;
- claims in relation to expenditure incurred on qualifying Research & Development projects including notifying HMRC of an intention to make a claim, which for accounting period beginning on or after 1 April 2023 may need to be done within 6 months of the end of the accounting period for which a claim is required; and
- preparing any amended returns which may be required and corresponding with HMRC as necessary.

8. **Documents**

8.1 Any documents or correspondence produced by us, or received by us directly from a third party in our capacity as your tax advisor during the term of our engagement shall remain the property of our firm unless otherwise agreed in writing.

8.2 Documents and records relevant to your tax affairs are required by law to be retained for minimum periods. These minimum periods can be accessed online at www.gov.uk.

Assurance Opinion on the Accounts Return (AAR)

1. **Purpose**

1.1 The purpose of this appendix is to set out the basis on which we are to provide an Independent Reporting Accountant's Report in connection with the requirements outlined in guidance published by the Education and Skills Funding Agency and the respective areas of responsibility.

2. **Responsibilities**

2.1 Preparation of the Accounts Return in accordance with the requirements set out in the guidance issued by the Education and Skills Funding Agency will be your responsibility, as the academy trust's trustees. You will also be responsible for ensuring that the academy trust maintains adequate accounting records. You will, on request, supply us with confirmation of matters affecting our work which are dependent upon your judgement as trustees.

2.2 The completed Accounts Return must be approved by the academy's accounting officer prior to the submission of our report.

2.3 Save as set out within the scope of our work section below, we will not seek to establish the accuracy, completeness and reliability of any of the information or documentation made available to us. We have not been instructed to carry out an audit of the Accounts Return, and the procedures undertaken do not provide all the evidence that would be required in an audit and,

consequently, we do not express an audit opinion on the information presented in the Accounts Return.

2.4 Our audit work on the financial statements of the academy is carried out in accordance with our statutory obligations and is subject to the terms and conditions outlined in its own service appendix. Our engagement in respect of the Accounts Return assurance report will not be treated as having any effect on our separate duties and responsibilities as the academy's external auditors.

2.5 To the fullest extent permitted by law we do not and will not, by virtue of our reports or otherwise, assume or accept any duty of care or liability under this Accounts Return engagement to the academy or the Education and Skills Funding Agency or to any other party, whether in contract, negligence or otherwise in relation to our audit of the academy's financial statements.

3. Scope of Our Work

3.1 We will conduct relevant work in order to issue a conclusion in accordance with guidance issued by the Education and Skills Funding Agency. The conclusion sets out whether the information in the Accounts Return is consistent with the academy trust's audited statutory financial statements and where appropriate has been properly extracted from the academy trust's financial records and presented in the Accounts Return in accordance with the guidance notes issued by the Education and Skills Funding Agency.

3.2 Our report will be in the format as published by the Education and Skills Funding Agency. Our report is not to be used for any other purposes or disclosed to any other person without our prior written consent. We consent to the report being provided to the Education and Skills Funding Agency though to the fullest extent permitted by law we owe no duty of care to the Education and Skills Funding Agency and we will not be liable to Education and Skills Funding Agency, Department for Education, National Audit Office or any other parties for any reliance they choose to place upon the report.

3.3 You have also asked us to help you prepare the Accounts Return in accordance with guidance issued by the Education and Skills Funding Agency. We will compile the Accounts Return for your approval based on the audited financial statements, the accounting records maintained by you and the information and explanations given to us by you. In carrying out this work we will make enquiries of management and undertake any procedures that we judge appropriate.

3.4 We have agreed that, under this engagement, we will not perform an audit or any verification procedures other than those which are set out within this scope section. If we were to perform additional procedures or if we were to perform an audit of the Accounts Return or any other more limited review, other matters might have come to our attention that would have been reported to you.

3.5 Our work will be based on the assumption that information provided to us by the management of the academy is reliable and, in all material respects, accurate and complete. We will not subject the information contained in our report to checking or verification procedures except to the extent expressly stated. This is normal practice when carrying out such limited scope procedures, but contrasts significantly with, for example, an audit. Even audit work provides no guarantee that fraud will be detected. You will therefore understand that the services are not designed, and are

not likely, to reveal fraud or misrepresentation by the management of the academy trust. Accordingly we cannot accept responsibility for detecting fraud (whether by management or by external parties) or misrepresentation by the management of the academy.

Academy – Regularity Report

1. **Purpose**

1.1 The purpose of this schedule to our engagement letter is to set out the basis on which we are to provide an Independent Reporting Accountant's Assurance Report on Regularity to the academy trust and the Education and Skills Funding Agency.

2. **Responsibilities**

2.1 The Secretary of State for Education acting through the Education and Skills Funding Agency has adopted the Standardised Terms of Engagement included within the Academies Accounts Direction. We will report to the Secretary of State for Education acting through the Education and Skills Funding Agency in accordance with those Standardised Terms of Engagement for Independent Accountants' Reports. The Secretary of State for Education acting through the Education and Skills Funding Agency will not be required to sign this engagement letter.

2.2 Our engagement will be conducted in accordance with these standardised terms of engagement. Amongst other areas, these standardised terms set out the responsibilities of the academy trust and establish the scope of our work and the format of our report.

2.3 In planning and conducting our regularity assurance work, we will also have due regard to other relevant professional guidance.

Academy – TPS (EOYC)

1. **Purpose**

1.1 The purpose of this appendix is to set out the basis on which we are to provide an independent reporting accountant's report of factual findings and exceptions in respect of the Teachers' Pensions End of Year Certificate (EOYC) and the respective areas of responsibility.

2. **Responsibilities**

2.1 Teachers' Pensions have adopted the pre-agreed standardised terms of engagement included within Reporting Accountant Guidance TP05. A copy of the pre-agreed standardised terms of engagement is attached to this letter (Appendix B). Teachers' Pensions accepts and agrees that an engagement between the academy trust, its reporting accountant and Teachers' Pensions is formed when the academy trust appoints, by way of a signed engagement letter, a reporting accountant in respect of form EOYC under Teachers' Pensions' guidance TP05 and in accordance with the International Standard on Related Services (ISRS) 4400.

2.2 We will report to Teachers' Pensions in accordance the pre-agreed standardised terms of engagement included within Reporting Accountant Guidance TP05 and in accordance with ISRS 4400. Teachers' Pensions will not be required to sign this engagement letter.

2.3 Our engagement will be conducted in accordance with the pre-agreed standardised terms of engagement. Amongst other areas, the pre-agreed standardised terms of engagement set out the responsibilities of the academy trust and establish the scope of our work and the format of our report.

2.4 In planning and conducting our engagement, we will also have due regard to other relevant professional guidance and requirements, including the FRC's Ethical Standard and ISRS 4400.

HillierHopkins

ELECTRONIC ACCEPTANCE ADDENDUM

Accepted by:	JACKIE GROSCH
IP:	217.180.32.38:12110
Action:	Accepted Digitally
Action Date Time:	2025-10-30 11:58:00
Browser Info:	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/121.0.0.0 Safari/537.36