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19 December 2025

Dear Trustees

REPORT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit and regularity assurance engagement for the year ended 31 August 2025 we are required to report our audit findings to the Trustees.

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. 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.

Accompanying this letter is a memorandum noting these points together with any recommendations we have for possible improvements which could be made.

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter dated 9 October 2025, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

This report has been prepared for the sole use of the Trustees of Holmer Green Senior School. We understand that you are required to provide a copy of this report to the Department for Education. With the exception of this, this report must not be shown 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 interest of anyone other than the Academy in mind and that we accept no duty or responsibility to any other party. No responsibility is accepted by James Cowper Kreston Audit towards any party acting or refraining from action because of this report.

Finally, we would like to express our thanks to the Trustees and the Academy's staff for the assistance afforded to us during the audit.

Yours faithfully

James Cowper Kreston Audit

James Cowper Kreston Audit
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Current year internal control points

Significance (SD/D)*	Control weakness identified	Potential implications	Recommendation
SD	It was identified that depreciation has not been applied on land or some of the buildings included within the fixed asset register.	There is a risk that the depreciation charge has been understated leading to a material misstatement.	We would recommend that the fixed asset register is review on an annual basis and calculation to be checked to ensure depreciation is being calculated correctly.
D	It was identified that an invoice dated in year was missed off of trade creditors at year end due to the fact it would be recharged to Bucks CC. Although the school will get the money back, the supplier invoice has credited as legal obligation to pay for services at year end.	There is a risk that the trade creditors have been understated leading to a material misstatement.	We would recommend that all invoices are posted to the accounting system the date they are received, irrespective if they are going to be recharged on.
D	It was identified as part of the internal assurance review performed by a third party that the school's premises management documentation is out-of-date documentation and no formal policy in place. Following the third party review the Academy has since formalised a premises management policy in June 2025 which has also been approved by Governors.	There is a risk that insufficient estate management planning is in place to adequately consider the schools estate.	We would recommend that the estate management documentation is updated with a formal policy in place which is reviewed annually.

Update on prior year internal control matters

Prior year recommendation	Status in current year
<p>Per prior year audit file review:</p> <p>Get information about schools (GIAS). During our review, we noted that Roy Kamp and Paula Myburgh were not recorded on the Get Information About Schools (GIAS) database. This is a non-compliance issue as the Academy Trust Handbook requires all trustees and members of the governance structure to be accurately listed on GIAS. Failing to maintain up-to-date governance details on GIAS breaches the Academy Trust Handbook and may attract scrutiny from the Education and Skills Funding Agency (ESFA). We recommend to ensure compliance and transparency that the Trust adds Roy Kamp and Paula Myburgh to the GIAS database promptly and that all other trustees and members of the governance structure are correctly listed.</p>	<p>No issues noted in the current year.</p>