

Clive Owen LLP  
140 Coniscliffe Road  
Darlington  
Co Durham  
DL3 7RT

17 December 2021  
Your ref: O118

Dear Sirs

**Our Children 1<sup>st</sup>**

**Period ended 31 August 2021**

This representation letter is provided in connection with your review of the statement on regularity, propriety and compliance with the Accounting Officer of the academy for the period ended 31 August 2021.

We confirm to the best of our knowledge and belief that the following 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 following representations to you.

- 1) We acknowledge as Governors our responsibility for making accurate representations to you and for the statement on regularity, propriety and compliance made by the Accounting Officer on behalf of the academy.
- 2) We confirm that you have been notified of any matters of which we are aware that may be of relevance to your report of regularity, propriety and compliance.
- 3) We confirm that all evidence used to support the Accounting Officer's sign-off of the regularity statement has been made available to you.
- 4) We confirm that all activities of the academy are in keeping with the academies framework and the charitable objectives of the academy.
- 5) We confirm that all key staff and Governors have declared their interest in related parties and where transactions have occurred they are in accordance with the guidelines set out in the Academies Financial Handbook (the Handbook) sections 5.34 to 5.58.
- 6) We confirm that all related party transactions have been notified to the ESFA and authorisation was received for those cumulatively over £20,000.
- 7) We confirm that we have notified you of all transactions set out in section 5.2 of the Handbook as follows:
  - a. Special payments - compensation;
  - b. Special payments - ex gratia;
  - c. Write-offs of debts and losses;
  - d. Taking on liabilities by issuing specific guarantees, or providing a letter of comfort; or providing indemnities;
  - e. Acquisition or disposal of freehold land and buildings;
  - f. Disposal of heritage assets;
  - g. Taking up or granting a leasehold on land and buildings;
  - h. Gifts by the academy.

- 8) We confirm that no expenditure has been incurred by the academy that is in contravention of the funding agreement. In particular we confirm that any extra-contractual payments for staff have been made in accordance with the Handbook.
- 9) We confirm that all transactions involving land and buildings are in line with the funding agreement and Handbook.
- 10) We confirm that all write-offs over 1% of total income or £45,000 (whichever is smaller) have been approved in advance by the Secretary of State.
- 11) We confirm that all procurement activity has been in accordance with Annex 4.6 of Managing Public Money.

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Signed on behalf of the Board of Governors