

7 December 2021

The Emmanuel School Trust The Drive Walthamstow London E17 3BN

Our Ref: RC/ CF/THEEM/L

Dear Sirs

Financial Statements year ended 31 August 2021

We are writing to draw your attention to various matters that arose during the course of our audit of the company's financial statements for the year ended 31 August 2021.

Expected Modifications to the Audit Report

There are no expected modifications to the audit report.

Letter of Representation

A draft of our proposed letter of representation is attached. In all respects the letter is routine.

Adjusted and Unadjusted Misstatements

All misstatements determined during the course of our audit have been adjusted for, except for those considered to be inconsequential.

Significant Deficiencies in the Accounting and Internal Control Systems

We confirm that there were no significant deficiences discovered during our normal audit work, such work being undertaken primarily for the purpose of expressing our opinion on the financial statements of your company. Our audit work did not include a detailed review of all aspects of your company's systems, and therefore this letter does not necessarily include all weaknesses which might exist in your accounting systems.

In making our recommendations, we have considered the size of the Trust and the number of staff you employ. We shall be glad if you will let us know what steps have been taken in connection with the above.

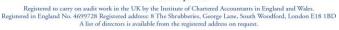
Significant Findings from the Audit

We have no comments to make concerning these matters.



Essex House, 7 The Shrubberies, George Lane, South Woodford, London E18 1BD Tel: 020 8530 1900 Email: info@catonfry.com







Significant Qualitative Aspects of the Entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures

We have no comments to make concerning these matters.

Significant Difficulties encountered during the Audit

We have no comments to make concerning these matters.

Other Matters required by Auditing Standards to be communicated

There are no other matters that we are required by auditing standards to communicate to you.

Other Matters significant to the oversight of the Financial Reporting Process

We have no comments to make concerning these matters.

Independent Issues

The audit engagement team and the firm have complied with relevant ethical requirements regarding independence.

This letter has been prepared for your private use. It should not be disclosed to a third party, quoted or referred to, without our prior written consent, nor will we accept any responsibility whatsoever in respect of its contents to any other person.

May we take this opportunity of thanking you and your staff for their assistance and co-operation during the conduct of our audit.

Yours faithfully

Caton Fry & Co Ltd

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