

Our Ref: 9/BLUEC1/PJA

13th December 2017

The Liverpool Blue Coat School
Church Road
Wavertree
Liverpool
L15 9EE

Dear Sirs,

Financial Statements for the year ended 31st August 2017

During our audit we have reviewed the accounting systems and procedures operated by the Academy. We have also conducted an examination, on a test basis, of evidence relevant to the amounts and disclosures included in the financial statements and considered whether the accounting policies are appropriate to the Academy's circumstances, consistently applied and adequately disclosed.

Our review of the accounting systems and procedures did not reveal any exceptions and our examination of evidence relevant to the financial statements revealed no matters that we wish to bring to your attention. Full details of these matters are stated in Appendix 1 which follows this letter.

We would point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of the Academy. In consequence, our work did not encompass a detailed review of all aspects of the system and cannot be relied upon, necessarily, to disclose defalcations or other irregularities or to include all possible improvements in internal control that a more extensive special examination might develop.

Aside from the external audit of the financial statements for year ended 31st August 2017, we have also provided quarterly reports supporting the Academy's Internal Audit Function during the year. During this process, our review of the accounting systems and procedures revealed some exceptions and our examination of evidence relevant to the financial statements revealed matters that we were brought the Governors' attention each quarter and subsequently corrected. We have summarised these matters in Appendix 2

This report has been prepared for the private use of The Liverpool Blue Coat School. Its contents should not be disclosed to third parties without our written consent. No responsibility can be assumed by us to any other person.

We should like to take this opportunity of thanking your staff for their co-operation and assistance during the course of the audit.

Yours faithfully,

Langtons

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- Inheritance tax planning
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- Trusteeships

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- Retirement planning
- Savings & investments
- Estate planning
- Protection

Directors:

Andy McCall FCA CF
Steve Talbot FCA CTA
Eiffon Roberts FCA
Simon Mills FCA

The Liverpool Blue Coat School

Audit of financial Statements for the year ended 31st August 2017

Appendix 1 to Letter Dated 16th November

No matters arising.

The Liverpool Blue Coat School

Summary of recommendations made in the reports supporting the Internal Audit Function

Appendix 2 to Letter Dated 16th November

Area	Issue Identified	Potential Implication	Recommendation	Date Recommended	Date Implemented
Risk Management	The Risk Management and Controls register is currently being drafted.	The register is not currently in place which may leave the Academy exposed to unnecessary risk.	To finalise the register as soon as practicable. Management response: <i>"This will be in place during summer term 2017."</i>	January 2017	July 2017