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12 December 2022

Dear Trustees

MANAGEMENT LETTER

During the course of our audit and regularity assurance engagement for the year ended 31 August 2022 a number of matters arose which we consider should be brought to your attention.

Accompanying this letter is a memorandum noting these points.

These matters came to light during the course of our normal audit and assurance tests which are designed to assist us in forming our opinion on the financial statements and to provide a limited assurance conclusion on regularity. 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.

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 12 September 2022, 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 The Mill Academy. We understand that you are required to provide a copy of this report to the Education and Skills Funding Agency. With the exception of this, the reports should not be shown to third parties without our prior consent. No responsibility is accepted by James Cowper Kreston towards any party acting or refraining from action as a result of this report.

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

Yours faithfully



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James Cowper LLP is a limited liability partnership registered in England and Wales
Registered number: OC341068 Registered office: 2 Communications Road,
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A full list of members' names may be inspected at our registered office
References to Partners are to Members of James Cowper LLP

Internal control

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements 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 internal control. Our audit is, therefore, not designed to identify all control weaknesses and the matters reported are limited to those deficiencies that we have identified during the audit. No control deficiencies have noted during the audit.