

MNF/ELC

The Trustees
The Mill Academy
Church Green
Witney
Oxfordshire
OX28 4AX

James Cowper Kreston
2 Chawley Park
Cumnor Hill
Oxford
OX2 9GG

Tel: +44 (0)1865 861166

www.jamescowperkreston.co.uk

16 December 2020

Dear Sirs

MANAGEMENT LETTER

During the course of our audit and regularity assurance engagement for the period ended 31 August 2020 a number of matters arose which we consider should be brought to your attention.

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

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 2 October 2019, 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.

Offices also in Henley: +44 (0)1491 848500, London: +44 (0)203 8179350, Newbury: +44 (0)1635 35255, Reading: +44 (0)118 9590261 and Southampton: +44 (0)2380 221222

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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

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



James Cowper Kreston
info@jamescowperkreston.co.uk

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 been noted during the audit.