

Our ref: PH/SB/112205

21 November 2018

The Governors
 Lighthouse School
 Arthington House
 Hospital Lane
 Cookridge
 Leeds
 LS16 6QB

Dear Sirs

LIGHTHOUSE SCHOOL
MANAGEMENT LETTER FOR THE YEAR ENDED 31 AUGUST 2018

Audit approach and areas covered by the audit

Our audit of Lighthouse School was risk-based and we adopted a substantive approach that focussed on the testing of key balance sheet areas and a various samples of transactions during the year.

Audit findings

As a result of the procedures which we undertook as part of our audit work on the Lighthouse School for the year ended 31 August 2018 the following matters were identified:

Issue (Risk level)	Description	Response
Register of interest (medium)	The Chair Executive Officer of the Trust is the Chair of Governors and the Chair of Trustees for the school is also on the PTA. This is not on the register of interests spreadsheet.	<i>The spreadsheet has now been updated with the CEO and Chair of Governors roles. The Chair of Trustees is not on the PTA.</i>
Monthly reporting (high)	Transactions are entered by the Business Manager and reporting reviewed by the same individual.	<i>Transactions are entered by the Principal's PA and reviewed by the Business Manager. The school is in the process of appointing a finance assistant to further aid segregation of duties.</i>

Issue (Risk level)	Description	Response
Monthly reporting (high) (continued)	Management accounts do not include the balance sheet.	<i>The ESFA only made this a requirement from September 2018. The September 2018 management accounts included a balance sheet and this will be the case going forward.</i>

Status of audit recommendations from the previous year

Issue (Risk level)	Description	Status
VAT 126 Forms (low)	There have been two claims made during the year. We recommend VAT claims to be made more regularly to assist the school's cashflow.	<i>4 claims have been made in 2017/18. VAT claims are made more regularly.</i>

Gibson Booth, Chartered Accountants, accepts no liability to anyone other than the company as a result of this letter.

Yours faithfully



GIBSON BOOTH