

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

9 December 2020

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

This representation letter is provided in connection with your audit of the financial statements of Kaleidoscope Learning Trust (“the Trust”) for the year ended 31 August 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the United Kingdom Generally Accepted Accounting Practice.

To the best of our knowledge and belief, and having made appropriate enquiries of other governors and staff of the Trust, the following representations are given to you in connection with your audit of the Trust’s financial statements:

Financial Statements

1. We acknowledge as governors our responsibilities for preparing financial statements in accordance with the Accounts Directions issued by the Education & Skills Funding Agency and which give a true and fair view of the state of affairs of the Trust and the result for the year.
2. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We confirm that the Trust has no liabilities or contingent liabilities other than those recorded and disclosed in the financial statements.
4. We confirm that the Trust has not contracted for any capital expenditure other than as disclosed in the financial statements.
5. We confirm that there have been no events since the balance sheet date that required disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

6. We confirm that the Trust has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for governors or staff, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
7. We confirm that we have disclosed to you all related party transactions relevant to the Trust and that we are not aware of any further related party matters that require disclosure.
8. The financial statements are free from material misstatement, including omissions.
9. We have reviewed the list of uncorrected misstatements and confirm that the effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.
10. We confirm that in our opinion the Trust's financial statements should be prepared on a going concern basis. We have considered a period of at least twelve months from the date of our approval of the financial statements when performing our going concern review. We believe that no further disclosure relating to the Trust's ability to continue as a going concern need be made in the financial statements.

Information Provided


11. We confirm that all accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the Academy were properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and governor meetings, have been made available to you.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Trust conducts its operations and which are central to the Trust's ability to conduct its business.
13. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the Trust.
14. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
15. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

We confirm that we have read and understood the contents of this letter and agree that, so far as we are aware, there is no further relevant audit information needed by

you in connection with the preparation of your Auditors' Report of which you are unaware.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection and supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

DocuSigned by:

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A Larkin

On behalf of the Board of Trustees

9 December 2020