

14 May 2025

The Board of Trustees
Kamo School

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Dear Board of Trustees

Kamo School - Audit Management Letter

We have completed the audit of your financial statements for the year ended 31 December 2024.

The primary aim of our audit is to form an opinion as to whether your financial statements fairly reflect the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

In forming our audit opinion, we conducted detailed tests of selected transactions and reviewed the key controls in place to ensure the effective operation of your accounting systems and internal controls. To ensure you receive maximum benefit from our audit we provide feedback from our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. That is the major purpose of this letter.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit, nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused a material misstatement in the financial statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.
- We have no disagreement with the selection of Accounting Policies and applied accounting principles in the financial statements.
- We have not identified any breaches of legislation during our audit.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

Improvement in Your Financial Position

We would like to congratulate the school for the surplus achieved in the 2024 year in spite of your deficit budget. It is a tribute to the efforts of your team in terms of budget monitoring and control and the focus placed on the financial health of your school.

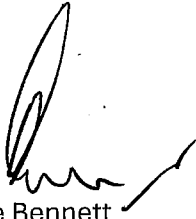


Conclusion

We were pleased to note that we found the records and the financial statements to be of a high standard. We are pleased that we found no procedural matters at this stage. This letter is prepared solely for the use of the Board of Trustees and senior management of Kamo School. It may not be provided to third parties without our prior written permission.

Thank you to your team who assisted us in the completion of our audit work. Please feel free to contact us to discuss your proposed responses to our recommendations or if you have any questions on any issues raised.

Yours faithfully



Steve Bennett
Bennett and Associates

