



The Trustees
The Crypt School
Podsmead
Gloucester
GL2 5AG

Your Ref:

Our Ref: CRYP.ACAD/2.2017.6/NSS

Name of Contact: Nikki Smith

7 November 2017

Dear Sirs

Management Letter
Audit for the Year Ended 31 August 2017

There were no changes to our audit approach, as discussed with you and set out in our engagement letter dated 15 November 2017.

During our audit and assurance work for the year ended 31 August 2017, we can confirm that no matters have come to our attention which require communication in this letter. There were also no matters that came to our attention for the year ended 31 August 2016.

As the purpose of the audit and assurance work is to form an opinion on the company's financial statements and provide a limited assurance conclusion on regularity, you will appreciate that our examination cannot necessarily be expected to disclose all shortcomings of the system.

We have complied with the Financial Reporting Council's Ethical Standard and any potential threats to our independence, as discussed during the audit planning process, 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.

We have prepared this letter for your use only. With the exception of the Education and Skills Funding Agency, it should not be disclosed to a third party and we can assume no responsibility to any person to whom it is disclosed without our written consent.

We trust the above has been useful for your purposes. As you are aware, a copy of the completed letter is required to be submitted to the Education and Skills Funding Agency by 31 December 2017.

Yours faithfully

Davies Mayers Barnett Audit Services

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