

APPENDIX 18



[Name of accountant]

[Address of accountant]

[Date
(normally same date as the report)]

[NAME OF CHARITABLE COMPANY] LETTER OF REPRESENTATION FOR THE [YEAR/PERIOD] ENDED [DATE]

Dear [Title] [Last name]

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with the [preparation] of the charity's accounts for the [year/period] ended [date].

- 1 We acknowledge, as trustees, who are also directors for the purposes of company law, our collective responsibility under the Companies Act 2006 for presenting accounts, which give a true and fair view and confirm that we have approved the accounts for the [year/period] ended [date]. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
- 2 We confirm that the charity is eligible to claim exemption from external scrutiny of its accounts and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK).
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the accounts are the most appropriate to the circumstances in which the charity operates.
- 4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources. The following endowments and restricted income grants and donations were received during the period:

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- 5 Other than those disclosed in the accounts we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments that need to be provided for or disclosed in the accounts.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except as disclosed in the notes to the accounts.
- 7 Other than those disclosed in the accounts, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.
- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud and have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or others who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the accounts.
- 9 We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might result in the charity suffering significant penalties or other loss. We confirm that the charity has had no non-routine communication with [the](#) Charity Commission during or since the period of which you are unaware.
- 10 We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for.
- 11 The accounts have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 There have been no events since the balance sheet date which necessitate revision of the figures included in the accounts or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the accounts or inclusion of a note thereto, we will advise you accordingly.
- 13 [Only if applicable] We confirm that two charity representatives are present when cash collecting tins are opened, and both representatives count the cash collected.

14 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the accounts.

Yours sincerely,

[Name]

Signed on behalf of the board of trustees