

## APPENDIX 13



[Name of accountant]

[Address of accountant]

[Date (*normally the same date as the accountant's report*)]

Dear [Title] [Last name]

**[NAME OF COMPANY]**

**LETTER OF REPRESENTATION FOR THE [YEAR/PERIOD] ENDED [DATE]**

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 company's accounts for the [year/period] ended [date].

1. We acknowledge, as directors, 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 company have been properly reflected and recorded in the accounting records. All other records and related, including minutes of all management and shareholders' meetings, have been made available to you.
2. 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 company operates and comply with the requirements of FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.
3. 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.
4. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets except as disclosed in the notes to the accounts.
5. Other than those disclosed in the accounts, the company has not entered into any transactions or has balances outstanding involving directors, officers or other related parties, which require disclosure under the Companies Act or Section 1A of FRS 102.
6. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud. We are unaware of any irregularities, including fraud and suspected fraud.

7. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the company's memorandum and articles of association which might result in the company suffering significant penalties or other loss.
8. The accounts have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the company'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 company's going concern status during or beyond this period.
9. 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.
10. [We confirm that after the accountant's report has been signed, we will circulate a copy of our accounts to every member of the company, every holder of the company's debentures and every other person entitled to receive notice of general meetings, as required by section 423, Companies Act 2006.]
11. We confirm that the company meets the criteria for audit exemption and the directors wish to take advantage of this exemption. The shareholders have not requested that an audit is undertaken. 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) and that you do not express an audit opinion.
12. [We confirm that we have prepared abridged accounts in accordance with the provisions available to small companies. We confirm that the necessary approval from all shareholders has been obtained.]
13. [We confirm that we wish to take advantage of the small company filing exemptions under section 444 of the Companies Act to not file the directors' report and profit and loss account, and related notes.]

Yours sincerely,

[Name]

Signed on behalf of the board of directors