

APPENDIX 9



[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]**

I confirm the following representations made to you in connection with the preparation of the company's accounts for the [year/period] ended [date].

1. I acknowledge, as the sole director, my responsibility under the Companies Act 2006 for presenting accounts, which give a true and fair view and confirm that I have approved the accounts for the [year/period] ended [date]. I also acknowledge my 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. Also, all other records and related information of which I am aware, that is relevant to your assignment, has been made available to you.
2. I confirm that the company is entitled to prepare accounts under the micro-entity regime.
3. I 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 105 'The Financial Reporting Standard Applicable to the Micro-Entity Regime'.
4. Other than those disclosed in the accounts I confirm there are no further transactions or arrangements requiring disclosure in the following areas:
 - contingent assets;
 - unprovided provisions;
 - pension commitments;
 - capital commitments;
 - other financial commitments, including obligations under operating leases.
5. Other than those disclosed in the accounts I confirm there are no further transactions or arrangements requiring disclosure in the following areas:
 - advanced and credits granted by the company to myself;
 - guarantees of any kind entered into by the company to or on behalf of myself.

6. I acknowledge my responsibility for the design and implementation of internal controls to prevent and detect errors or fraud. I am unaware of any irregularities, including fraud and suspected fraud.
7. I am 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 I 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. I am 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 reporting date which necessitate revision of the figures included in the accounts. Should further material events occur or be discovered which may necessitate revision of the figures included in the accounts, I will advise you accordingly.
10. [I confirm that after the accountant's report has been signed, I 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. I confirm that as the company meets the criteria for audit exemption and I, as the sole director, wish to take advantage of this exemption. The shareholders have not requested that an audit is undertaken. I 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.

Yours sincerely

[Signature]

[Name]

Director