

UNDERWIRED

The Chimes, 4 Astaire Avenue, Eastbourne, East Sussex, BN22 8UN

SLP Accountants
126 Wish Hill
Eastbourne
East Sussex
BN20 9HL

27 January 2022

Dear Sirs

LETTER OF REPRESENTATION FOR THE YEAR ENDED 31 MARCH 2021

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 your audit of the charity's financial statements for the year ended 31 March 2021.

Financial Statements:

1. We acknowledge, and have fulfilled, as trustees, our collective responsibility under the Charities Act 2011 for presenting financial statements (in accordance with the Charities Act 2011 and United Kingdom Accounting Standards), which give a true and fair view of the financial position of the charity at the reporting date, and of its result for the period then ended, and for making accurate representations to you. We confirm that we have approved the financial statements for the year ended 31 March 2021.
2. We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.
3. Other than as disclosed in the financial statements, the charity has not entered into any transactions involving trustees, officers or other related parties, which require disclosure under the Charities Act, SORP or Financial Reporting Standards. If relevant, appropriate disclosure has been made of the control of the charity.
4. We have disclosed all known or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. The financial statements of the charity 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.

6. There have been no events since the reporting date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

7. We confirm that we have agreed the adjustments appended to this letter which have been made to the Statement of Financial Activity and the Balance Sheet which we presented to you for audit.

8. We confirm we have no plans or intentions that may materially affect the carrying value or classification of any assets and liabilities reflected in the financial statements.

Information provided:

9. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to speak to. All other records and relevant information, including minutes of all trustees', members', and management meetings, have been made available to you.

10. Other than those disclosed in the financial statements 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 financial statements.

11. We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware. We confirm that no transactions or arrangements occurred in the period for which we needed Charity Commission approval.

12. 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 financial statements.

13. We have reviewed the affairs of the charity and confirm that no income or gains are subject to corporation 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.

14. The charity has satisfactory title to all assets and there are no liens or encumbrances on the company's assets.

15. We confirm that the functional currency of the charity is Sterling.

16. We confirm that we have notified you of all related party relationships, and transactions that the charity has entered into with those related parties during the year of which we are aware.

17. 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 financial statements 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 financial statements. No allegations of such irregularities or breaches have come to our notice.

18. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document or constitution which might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice.

19. We confirm that we have been notified by you that there are no matters which you are required to raise with us to comply with your profession's ethical guidance which are in addition to the matters included in your assignment terms letter to us dated 4 November 2021.

Yours faithfully

A handwritten signature in black ink, appearing to read 'P N Martin', with a stylized flourish at the end.

Mr P N Martin

Signed on behalf of the Board of Trustees (those charged with governance)