

**THE CALVIN & ROSE G HOFFMAN MARLOWE
MEMORIAL TRUST**

**ACCOUNTS
FOR THE YEAR ENDED
31st AUGUST 2023**

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

**Annual Report and Accounts
For the year ended 31st August 2023
Trustee, Officers and Advisers**

Trustee

The corporate body:

The Governors, The Head Master and the Lower Master
of the King's School of the Cathedral Church of
Canterbury in the City of Canterbury

*A body established by Royal Charter and a Registered Charity
(number 307942)*

Known as:

The King's School, Canterbury

Officer

Honorary Treasurer & Clerk to the Trustee

M R Taylor FRSA Esq (Bursar)

Address of the Trust

25 The Precincts
Canterbury
Kent CT1 2ES

Bankers

Barclays Plc
UK Banking
1 Churchill Place
London E14 5HP

Auditors

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey GU1 3DL

Investment Managers

Sarasin & Partners LLP
100 St Paul's Churchyard
London EC4M 8BU

Solicitor

Boys & Maughan
57 Queen Street
Ramsgate
Kent CT11 9EJ

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Annual Report of the Trustee For the year ended 31st August 2023

The Trustee presents its annual report for the year ended 31st August 2023 under the Charities Act 2011, together with the audited accounts for the year and confirms that the latter comply with the requirements of the Act, the Trust Deed and the Charities FRS 102 SORP.

Reference and Administration Information

The Calvin & Rose G Hoffman Marlowe Memorial Trust is a registered charity (registration number 289971).

The Trust was established by a trust deed on 1st May 1984.

The Trustee, executive officer and the principal addresses of the Charity are listed on page 1 together with particulars of the Charity's professional advisers.

Structure, Governance and Management

Organisation

The Governors of The King's School, Canterbury, who collectively act as the Trustee, set the overall policy for the running of the Trust in accordance with its objects and for the public benefit.

The Headmaster of The King's School, Canterbury makes recommendations to the Trustee as regards educational matters and candidates for the Hoffman Scholarships.

The Hoffman Prize is awarded by the Trustee of The King's School, Canterbury on the recommendation of an independent adjudicator.

The Clerk is responsible for the day to day management of the Trust's investments and for preparing the Trust's accounts.

Investment powers

These are governed by the Trustee Act 2000. Strategic investment policy is set by the Governors in conjunction with Sarasin & Partners LLP, the School's investment manager, who then manage the investments within prescribed guidelines on a discretionary basis. The current Investment Objective is to protect the real value of income and capital whilst spreading risk. No investments in the tobacco industry may be made.

During the 12 months to 31st August 2023, the Trust's investments produced a gross yield of 3.33% against the benchmark of 3%.

The Governors remain confident that their investment policy is prudent, in keeping with their investment objectives and likely to produce attractive returns over the longer term.

The investments are held as part of a collective pool administered by The King's School, Canterbury.

Scholarships and grants

During the current financial year a literary prize for £8,500 was confirmed and awarded. During the previous financial year £11,100 was awarded. The Scholarship was not awarded in the current year (2022: not awarded).

The Essay Award was not awarded in the current year (2022: not awarded).

Connected Charity

The Trust is considered to be a subsidiary of the Charity "The Governors, The Head Master and the Lower Master of the King's School of the Cathedral Church of Canterbury in the City of Canterbury" (registered charity number 307942) more commonly known as The King's School, Canterbury, by virtue of voting control and common management.

However, the Governors of The King's School, Canterbury consider that the objects of the Trust differ from those of the School in such a manner that it would not be meaningful to consolidate the results of The Calvin & Rose G Hoffman Marlowe Memorial Trust into those of The King's School, Canterbury.

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Annual Report of the Trustee For the year ended 31st August 2023

Objects, Aims, Objectives and Activities

Within the objectives of the Charity the Trustee has given careful consideration to the Charity Commission's general guidance on public benefit, in particular to its supplementary public benefit guidance on advancing education.

The objectives of the Charity are:

To promote and encourage investigative research into the life and works of Christopher Marlowe, and into the authorship of the poems and plays now commonly attributed to William Shakespeare with particular regard to the possibility that Christopher Marlowe wrote some or all of those poems and plays or made some inspirational creative or compositional contributions towards the authorship of them. As a consequence a Prize, a Scholarship and an Award have been established.

The Trust Deed specifies that income generated from assets held by the Trust should be allocated in the following manner:

- 1) Advertising the Prize should represent not less than 10%;
- 2) The Prize should represent not less than 40%;
- 3) The Scholarship, Award and administration should not represent more than 50%.

Financial Review and Results for the Year

The net increase in funds was £7,403 (2022: (£75,169)). The Trust's policy is to ensure that available resources are used to further the objects of the Trust.

Risk assessment

The Trustee has undertaken a risk assessment review. Risk assessment is a standing agenda item for meetings of the Trustee.

Reserves

The reserves of the Charity are restricted in that their use is subject to a specific trust.

Reserves policy

The Trustee is following policies intended to maintain the reserves available to fund scholarships and grants. The Trustee considers that the Charity's restricted fund has adequate resources to meet its obligations.

Accounting and Reporting Responsibilities

Charity law requires the Trustee to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Trustee is required to:-

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) Observe the methods and principles in the Charities SORP;
- 4) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustee is responsible for keeping accounting records, which are such as to disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with charity law. The Trustee is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the Trustee of the Calvin & Rose G Hoffman Marlowe Memorial Trust on 28/11/2023
and signed on its behalf by:

Benoit de Vitry
benoit de Vitry (Dec 21, 2023 10:07 GMT+1)

Comte Benoit de Vitry d'Avaucourt
On behalf of the Trustee

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST
Independent Auditors Report to the Trustee of The Calvin & Rose Hoffman Marlowe
Memorial Trust
For the year ended 31st August 2023

Opinion

We have audited the Financial Statements of The Calvin & Rose G Hoffman Marlowe Memorial Trust for the year ended 31 August 2023, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including a summary of significant accounting policies. The Financial Reporting Framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the Financial Statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our Audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our Report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our Audit of the Financial Statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST
Independent Auditors Report to the Trustee of The Calvin & Rose Hoffman Marlowe
Memorial Trust
For the year ended 31st August 2023

Responsibilities of the Trustees

As explained more fully in the statement of Trustee's responsibilities, the Trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intends to cease operations, or has no realistic alternative but to do so

Auditor's responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with the Trustee's management, and from our knowledge and experience of the not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP, and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of the Trustee's management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of the board of the Trustee;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST
Independent Auditors Report to the Trustee of The Calvin & Rose Hoffman Marlowe
Memorial Trust
For the year ended 31st August 2023

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustee's management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity Trustee, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustee, for our audit work, for this report, or for the opinions we have formed.

Alliotts LLP



21/12/2023

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Chartered Accountants
Statutory Auditor

Friary Court,
13-21 High Street,
Guildford,
Surrey
GU1 3DL

Alliotts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

**Statement of Financial Activities
For the year ended 31st August 2023**

			Restricted Fund
	<i>Notes</i>	2023	2022
		£	£
INCOME FROM			
Investments			
Income from investment portfolio		25,940	25,996
Interest on cash deposit held by The King's School		7,669	1,667
Total Income		<u>33,609</u>	<u>27,663</u>
EXPENDITURE ON			
Charitable Activities			
Grants, awards and prizes		13,298	9,361
Total expenditure	2	<u>13,298</u>	<u>9,361</u>
NET INCOME BEFORE INVESTMENT GAINS/(LOSS)		20,311	18,302
Investment gains/(loss)	3	<u>(12,908)</u>	<u>(93,471)</u>
NET MOVEMENT IN FUNDS		7,403	(75,169)
Fund balances at			
1 st September 2022		1,108,076	1,183,245
FUND BALANCES AT			
at 31st August 2023	7	<u>1,115,479</u>	<u>1,108,076</u>

Amounts above relate to continuing activities. The notes on pages 9 to 11 form part of these accounts.

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Balance Sheet As at 31st August 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Investments		<u>947,388</u>	<u>960,296</u>
		947,388	960,296
CURRENT ASSETS			
Debtors	4	<u>180,791</u>	<u>167,040</u>
		180,791	167,040
CREDITORS: due within one year	5	<u>(12,700)</u>	<u>(19,260)</u>
NET CURRENT ASSETS		168,091	147,780
TOTAL NET ASSETS		<u>1,115,479</u>	<u>1,108,076</u>
RESTRICTED FUND		<u>1,115,479</u>	<u>1,108,076</u>

Approved by the Trustee of the Calvin & Rose G Hoffman Marlowe Memorial Trust on 28/11/2023
and signed on its behalf by:

benoit de Vitry
benoit de Vitry (Dec 21, 2023 10:07 GMT+1)

Comte Benoit de Vitry d'Avaucourt
On behalf of the Trustee

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Notes to the Accounts For the year ended 31st August 2023

STATEMENT OF ACCOUNTING POLICIES

a) Basis of accounting

The Calvin & Rose G Hoffman Marlowe Memorial Trust is constituted under a Trust Deed dated 1st May 1984 and is registered under charity number 289971. The accounts have been prepared in accordance with the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS102. They are drawn up on the historical cost accounting basis except that investments, held as fixed assets, which are carried at market value. The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Expenditure

All expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Governance costs comprise the costs of running the Trust, also external audit, any legal advice for the Trustee and all costs complying with constitutional and statutory requirements, such as the of Trustee meetings and preparing statutory accounts and satisfying public accountability.

c) Restricted funds

The nature of the charity is that all activities are essential to the operations of the Trust Deed as detailed in (a) above. As a result all income and expenditure is part of the restricted funds within the accounts and no unrestricted fund is maintained. The restrictions on the Trust limit activities to those relating to the aims of the Prize and bequest, which are to demonstrate "the possibility that Christopher Marlowe wrote some or all of those poems and plays (attributed to William Shakespeare) or made some inspirational creative or compositional contributions towards the authorship of them."

d) Investments and investment income

Investments are included at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities. Investment income is accounted for in the period in which the Charity is entitled to receipt.

e) Grants and awards

Grants and awards from restricted funds are included as expenditure in the period which the award is granted.

f) Ultimate Parent Charity

By virtue of common control and administration, the Trust is considered to be a subsidiary charity to the charity known as The King's School, Canterbury (Registered number 307942).

g) Going Concern

At the time of approving the accounts, the Trustee had a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee continues to adopt the going concern basis of accounting in preparing the accounts.

h) Financial Instruments

The Trust only holds basic financial instruments as defined in FRS102. The financial assets and liabilities of the Trust and their measurement basis are as follows:

Financial assets – Amounts due from the Trust's Trustee are debt instruments measured at amortised cost as detailed in note 4.

Financial liabilities – Trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost as detailed in note 5.

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Notes to the Accounts For the year ended 31st August 2023

1) Trustee and employee costs

No Governor of The King's School, Canterbury (acting collectively as the Trustee) received any remuneration or was reimbursed expenses from the Charity (2022: nil) There were no employees during the year (2022: nil).

2) Expenditure

	2023	2022
	£	£
Trust Activity Expenditure includes:		
Literary prize	8,540	2,000
Scholarship	(4,150)	164
Advertising	4,660	3,147
Independent Adjudicator	3,000	3,000
	<u>12,050</u>	<u>8,311</u>
Governance Expenditure includes:		
Management and Administration	<u>1,248</u>	<u>1,050</u>
	1,248	1,050
Total Expenditure	<u><u>13,298</u></u>	<u><u>9,361</u></u>

Grants and awards

The grants and awards are described in the Trustee's Report on page 2. The (£4,150) relates to prior year 10% Scholarship accrual which was not awarded in 2022.

3) Investments

Investment portfolio - Sarasin	2023	2022
	£	£
Market Value at 1st September 2022	960,296	1,053,767
Investment gains/(loss)	(12,908)	(93,471)
Market Value at 31st August 2023	<u>947,388</u>	<u>960,296</u>
Historic Cost	<u>325,309</u>	<u>325,309</u>
All investments are in Sarasin Climate Active Endowments Fund (Income Units)		
	£	£
Overseas investments:	554,222	561,773
United Kingdom investments:	<u>393,166</u>	<u>398,523</u>
	<u><u>947,388</u></u>	<u><u>960,296</u></u>

THE CALVIN & ROSE G HOFFMAN MARLOWE MEMORIAL TRUST

Notes to the Accounts For the year ended 31st August 2023

4) Debtors

	2023	2022
	£	£
Deposits held with The King's School, Canterbury	168,301	160,515
Prepayments and Accrued Income	12,490	6,525
	<u>180,791</u>	<u>167,040</u>

5) Creditors

	2023	2022
	£	£
Audit fees	1,200	1,050
Adjudicator's fees	3,000	3,000
Literary prize	8,500	11,060
Scholarship	-	4,150
	<u>12,700</u>	<u>19,260</u>

6) Financial commitments

There were no other financial commitments as at 31st August 2023 (2022: nil).

7) Restricted Funds

	Balance 1st September 2022	Income	Expenditure	Investment gains/(loss)	Balance 31st August 2023
	£	£	£	£	£
Restricted Fund	1,108,076	33,609	(13,298)	(12,908)	1,115,479

8) Restricted Fund Prior Year

	Balance 1st September 2021	Income	Expenditure	Investment gains/(loss)	Balance 31st August 2022
	£	£	£	£	£
Restricted Fund	1,183,245	27,663	(9,361)	(93,470)	1,108,076

9) Related Parties

The Charity and The King's School, Canterbury are related parties as disclosed on page 2 of the Trustees Report. There are no other related party transactions.

From the Bursar and Clerk to the Governors
Mark Taylor
01227 595544
bursar@kings-school.co.uk



The Calvin & Rose G Hoffman
Marlowe Memorial Trust
25 The Precincts
Canterbury
Kent
CT1 2ES

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

28th November 2023

Dear Sirs

During the course of your audit of the financial statements of the Calvin & Rose G Hoffman Marlowe Memorial Trust for the year ended 31 August 2023, the following representations were made to you by management and Governors of The King's School, Canterbury.

1. We have fulfilled our responsibilities as the Corporate Trustee under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our auditors.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the Trust have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Trust meetings, have been made available to you. We have given you unrestricted access to persons within the Trust in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the Trust is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences

the Trust or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions disclosed to you during the audit are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We confirm that the Trust has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for a Governor of The King's School, Canterbury, nor to guarantee nor provide security for such matters.
9. We confirm that the Trust has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Trust conducts its activities and which are central to the Trust's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving the Governors of The King's School, Canterbury, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former Governors of The King's School, Canterbury, employees, regulators or others.
13. We confirm that, in our opinion, the Trust's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Trust's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements were approved.
14. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
15. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
17. We confirm the following specific representations made to us during the course of your audit relating to:
 - the Trust has satisfactory title to all assets and there are no liens and encumbrances on the Trust's assets except for those disclosed in the financial statements;

- there are no material transactions which need to be disclosed in the accounts under the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.
18. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
- so far as each Governor of The King's School, Canterbury, is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each Governor of The King's School, Canterbury, has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Governors of The King's School, Canterbury, during the course of your audit.

Yours faithfully,

benoit de Vitry
benoit de Vitry (Dec 21, 2023 10:07 GMT+1)

For and on behalf of the Governors of the King's School, Canterbury as Corporate Trustee