

[TO BE PRINTED ON HEADED PAPER]

MHA
6th Floor
2 London Wall Place
London
EC2Y 5AU

Date: **[Should be the date that the Trustees physically sign the financial statements]**

To Whom it may concern

CONFIRMATION OF REPRESENTATIONS

This representation letter is provided in connection with your audit of the financial statements of Wormwood Scrubs Charitable Trust for the year ended 31 March 2023. We note that your audit was performed for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Wormwood Scrubs Charitable Trust as at 31 March 2023 and of the results of its operations for the year then ended in accordance with the United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) (UK GAAP), including the Statement of Recommended Practice, '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 (FRS102), issued by the joint SORP making body, financial reporting framework

We confirm to the best of our knowledge and belief that the following representations are made on the basis of having made appropriate enquiries of other trustees and officials of the charity with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that the following representations can be properly given to you in connection with your audit of the charity's financial statements:

1. General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated November 2023 under the Charities Act 2011 for preparing financial statements which give a true and fair view in accordance with applicable law and UK GAAP and for making accurate representations to you. The financial statements are free of material misstatements, including omissions. We confirm that we have held prior discussion with you to ensure that there is complete agreement on the meaning of all confirmations that we are making to you.

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 you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters, including minutes of all, trustees', members' and management meetings;
- Additional information that you have requested from us for the purpose of your audit; and
- Unrestricted access to persons within the charity from whom you determined it necessary to obtain audit evidence.

We have not withheld any information, the knowledge of which could cause you to take a materially different view in your report.

We note that the requirements of the Financial Reporting Council's Ethical Standard apply to this engagement. We acknowledge receipt of your Audit Planning Memorandum dated September 2023 addressing ethical threats and any required safeguards to ensure your independence and objectivity. There have been no subsequent changes and we are not aware of any further matters which may impact auditor independence and objectivity.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We 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.

- 3.** We are not aware of any actual, suspected or alleged instances of fraud or irregularities affecting the charity involving management, employees who have a significant role in internal control, volunteers or anyone else where the fraud or irregularities could have a material effect on the financial statements.

- 4.** We confirm we have disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the charity's financial statements communicated by current or former employees, analysts, regulators or others.

5. Audit adjustments

We have made adjustments, as requested by you, for all misstatements identified by your audit.

6. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements. We are not aware of any material uncertainties or doubts about the ability of the charity to continue as a 'going concern' for the foreseeable future.

7. Law and regulations

We are not aware of any events which involve possible non-compliance with statute, regulations, contracts, agreements or the charity's constitution which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss.

8. Assets and liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

- 9.** We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

10. We have no plans or intentions that may materially alter the carrying value, and where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

11. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the UK GAAP financial reporting framework, including the Statement of Recommended Practice: Charities SORP (FRS102) (second edition – October 2019), issued by the joint SORP making body.

12. Legal claims

All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for and disclosed in the financial statements.

13. Transactions with related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011 or accounting standards.

14. Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed in the financial statements.

15. Grants and donations

All grants, donations and other income, 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 income.

16. Electronic publication of accounts

We intend to distribute the financial statements to members and other interested parties by electronic means and/or to publish them on a website.

Yours faithfully

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Signed on behalf of the trustees

Date of approval of accounts by Trust Committee: