

Appendix 3 King George's Field Trust Letter of Representation 2019

Date

Arnold Hill & Co LLP
Craven House
16 Northumberland Avenue
London
WC2N 5AP

Dear Sirs

King George's Field, Mile End

During the course of your audit of our financial statements for the period ending 31 March 2019, the following representations were made to you by the councillors of London Borough of Tower Hamlets ("management") on behalf of London Borough of Tower Hamlets, the charity's trustee.

1. We confirm that the trustee has fulfilled its responsibilities under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework FRS 102 and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.
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 transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management meetings, have been made available to you. We have given you unrestricted access to persons within the charity 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 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 (FRS 102).
5. We confirm that there have been no events since the balance sheet date which require disclosing 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 all related party relationships and transactions have been accounted for and disclosed and we are not aware of further related party matters that require disclosure.
7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the company) for the trustee, nor to provide guarantees of any kind on behalf of the trustee.

8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. Except for the breach of charity filing deadlines, 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 charity operates and which are central to the charity's ability to operate.
10. We acknowledge responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the charity.
11. We confirm that there have been no actual or suspected instances of fraud involving 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 employees, regulators or others.
12. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern.
13. 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.
14. We acknowledge the legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - so far as management is aware, there is no relevant audit information of which you as auditors are unaware; and
 - management has taken all the steps that they ought to have taken 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 expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by management during the course of your audit.

Yours faithfully

Signed on behalf of the trustee by:

in my capacity as

Date