



**Directorate for Resources
Finance**

Service Director: David Skinner
Buckinghamshire Council
The Gateway
Gatehouse Road
Aylesbury
HP19 8FF

David.skinner@buckinghamshire.gov.uk

01296 123456
www.buckinghamshire.gov.uk

Seymour Taylor Limited
57 London Road
High Wycombe
Buckinghamshire
HP11 1BS

27 September 2022

Dear Sirs

**The Higginson Park Charity
Financial statements for the year ended 31 March 2022**

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the 31 March 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 12 August 2020 under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Internal control

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

Assets and liabilities

The charity has satisfactory title to all assets, including assets encompassed by title number BM397241, 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.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

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.

Buckinghamshire Council

As Buckinghamshire County we hold Bank balances on behalf of Higginson Park of £315,740. There is also the balance of £105,124 held, that relates to the grant for the swimming pool refurbishment which is yet to be spent by the Charity.

Accounting estimates

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We have communicated to you as auditors, all such assumptions, data and methods used.

Loans and arrangements

The charity has not granted any advances or credits to, or made guarantees on behalf of trustees except as disclosed in the notes to the financial statements.

Legal claims

There are no claims, legal proceedings or other matters outstanding which may lead to a liability falling on the charity or the creation of an unrecorded asset, except as disclosed in the notes to the financial statements.

Laws and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

Transactions with related parties

We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous.

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 company law or accounting standards.

Events after the reporting period

There have been no events since the statement of financial position 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.

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 more than adequate for the charity's needs. 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 have communicated to you as auditors, all information in respect of the charity's future plans and feasibility of those plans.

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 in the application of such income.

Restricted grants and donations are as follows:

All restricted transactions have been notified to you.

The restricted transactions in the year were in relation to;

- the gain on revaluation of fixed assets of £287,100
- the depreciation charge of £190,967
- the fixed asset addition for the work done on the refurbishment of the Court Garden Leisure Complex of £67,561

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours sincerely

David Skinner
Service Director – Finance, Resources & S151 Officer