

The Directors  
The Higginson Park Charity  
C/o Buckinghamshire Council  
Queen Victoria Road  
High Wycombe  
Buckinghamshire  
HP11 1BB

10H40/STL/AM/JF/E

9 September 2022

Dear Sirs

**Report to Management**

During the course of our audit for the year ended 31 March 2022 a number of matters arose which we consider should be brought to your attention.

Accompanying this letter is a memorandum noting these points together with any recommendations we have for possible improvements which could be made.

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

We would be grateful if you could enter management's comments against each point under the "management response" column of the memorandum and return it to us in due course.

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter dated 1 July 2022, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

This report has been prepared for the sole use of the Trustees of The Higginson Park Charity and must not be shown to third parties without our prior consent. No responsibilities are accepted by Seymour Taylor Limited towards any party acting or refraining from action as a result of this report.

A list of directors is available at the registered office.

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**HAMPDEN**

Finally, we would like to express our thanks to all members of the company's staff who assisted us in carrying out our work.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Liz Horton', written in a cursive style.

Liz Horton  
Joint Managing Director

**SIGNIFICANT MATTERS RELEVANT TO OUR AUDIT FOR THE YEAR ENDED 31  
March 2022  
Audit approach**

There were no changes to our audit approach as set out to you in our letter dated 1 July 2022.

**Summary of significant audit findings**

<b>Significant risk area identified at planning</b>	<b>Findings and recommendations</b>	<b>Management response</b>
Revenue recognition	Nothing to note	
Management override	Nothing to note	
<b>Other areas where issues were identified during the audit</b>	<b>Findings and recommendations</b>	<b>Management response</b>
Property Valuation	Please could you request that when the valuation is undertaken on the investment property, that the professionals undertaking the valuation forward a copy of the annual valuation directly to us. I note that this was also recommended in the Report to Management last year.	
Charitable expenditure	Please could you maintain invoices for works that are recharged from Bucks Council	
Bank account	The charity should have its own bank account separately from Bucks Council.	

**Outstanding matters**

Prior to issuing our audit report we require:

- the signed letter of representation;

**Anticipated audit report**

We anticipate that we will issue an unmodified audit report for the year, subject to the satisfactory clearance of any outstanding/unresolved the matters outlined in this report.