

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

10H40/STL/AK/MD

7 September 2023

Dear Sirs

Report to Management

During the course of our audit for the year ended 31 March 2023 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 22 May 2023, 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 directors 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.

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



Liz Horton
Joint Managing Director

[A list of directors is available at the registered office.](#)

Seymour Taylor is a practising name of Seymour Taylor Limited.

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SIGNIFICANT MATTERS RELEVANT TO OUR AUDIT FOR THE YEAR ENDED 31 March 2023

Audit approach

There were no changes to our audit approach as set out to you in our letter dated 22 May 2023.

Summary of significant audit findings

Significant risk area identified at planning	Findings and recommendations	Management response
Revenue recognition	N/A	
Management override	N/A	

Other areas where issues were identified during the audit	Findings and recommendations	Management response
Charitable Expenditure	Invoices should be raised for works that are recharged from Buckinghamshire Council	Agreed
Refurbishment contract conclusion	There were invoices for the final elements of the refurbishment that had not been included on the financial statements. These were under materiality and we have not adjusted the financial statements. These will need including in 2023-2024. There is also a small underspend. Please confirm this will be refunded to the Council by People for Places	Agreed

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.