



**Directorate for Resources  
Finance Service**

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19 September 2023  
**Ref:** (optional)

Dear Sirs,

**Farnham Park Sports Fields**

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 period ended 31 March 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**GENERAL**

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 21 March 2023, under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. 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 and correspondence with The Charity Commission.

**ADJUSTMENTS & DISCLOSURES**

4. The financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

6. We have reviewed and approved all audit adjustments made in the financial statements.
7. We have reviewed and approved all disclosures made in the financial statements and we are not aware of any other matters which require disclosure in order to comply with the requirements of applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

#### **INTERNAL CONTROL AND FRAUD**

8. 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 risk assessment that the financial statements may be misstated as a result of fraud.
9. We have disclosed to you all instances of known or suspected fraud affecting the charity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
10. We have also 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.
11. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we deem necessary to address the likely effects of the COVID-19 pandemic on our system of internal controls.

#### **ASSETS AND LIABILITIES**

12. 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.
13. There were no changes in fixed assets during the period ended 31 March 2023 other than those disclosed in the accounts.
14. We have reviewed the residual values attached to fixed assets and confirm they are still appropriate and reasonable reflections of these assets condition and usage.
15. The rights to Land reflected in the financial statements of Farnham Park Sports Fields but for which the registered title is in the name of Buckinghamshire Council are ultimately for the benefit and use of the Charitable Trust.
16. Vehicles included in fixed assets, registered with the DVLA as ownership of Buckinghamshire Council are recognised as being held on behalf of the Charitable Trust.
17. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
18. 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.
19. We confirm that all bank accounts have been disclosed to you and are included within the financial statements.
20. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

#### **ACCOUNTING ESTIMATES**

21. 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 applicable financial reporting framework.

#### **LOANS AND ARRANGEMENTS**

22. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

## **LEGAL CLAIMS**

23. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

## **LAWS AND REGULATIONS**

24. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements and disclosures, including non-compliance matters:
  - a. Involving financial impropriety;
  - b. Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the charity's financial statements;
  - c. Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the charity's business, its ability to continue in business, or to avoid material penalties; and
  - d. Involving management, or employees who have significant roles in internal control, or others.
25. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, other than those already disclosed.

## **RELATED PARTIES**

26. 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 we confirm that such information is complete. We are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

## **SUBSEQUENT EVENTS**

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

## **GOING CONCERN**

28. 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 also confirm our plans for future action 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 in conjunction with support available from the Corporate Trustee. 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.
29. We also confirm our plans for future action required to enable the charity to continue as a going concern are feasible.
30. 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.

## **OTHER MATTER**

31. We confirm that management fees totalling £278K for 2022/23 were charged to the Buckinghamshire Council in relation to work carried out on their behalf by the Trust.
32. We confirm that monies received from the Buckinghamshire Reserved fund totalling £78K are non-refundable.

33. We confirm that Farnham Park Sports Fields have not received confirmation as at the date of signing the financial statements as to whether or not Buckinghamshire Council will be issuing VAT invoices in relation to historic payroll recharges and therefore it would be impractical to try and quantify and provide for additional irrecoverable VAT in these financial statements. In our opinion the disclosure in note 18 to the financial statements on contingent liability is therefore appropriate.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditor 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 principal officer of the Corporate Trustee has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

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Signed on behalf of Buckinghamshire Council as Corporate Trustee by:  
Mark Preston, Assistant Director of Finance and Deputy s151 Officer

Date: