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Date: 19 January 2022
Our Ref: TFP2021LoR
Contact: Stephen White
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Tel: 01202 814 754

Dear Sirs

The Five Parks Bournemouth i.e. Kings, Queens, Meyrick and Redhill Parks and Seafield Gardens Financial Statements for the year ended 31 March 2021

This representation letter is provided in connection with the audit of the financial statements of the Five Parks Bournemouth i.e. Kings, Queens, Meyrick and Redhill Parks and Seafield Gardens for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with Section 154 of the Charities Act 2011, United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice), and the Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ('Charities SORP (FRS 102)').

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 7 October 2021, for the preparation of the financial statements in accordance with the Charities Act 2011, United Kingdom Generally Accepted Accounting Practice, and in particular that the financial statements give a true and fair view in accordance therewith and comply with the Charities SORP (FRS 102) and any subsequent amendments; and for making accurate representations to you.
- ii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iii The methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosures that is reasonable in the context of the applicable financial reporting framework.
- iv Except as stated in the financial statements:
 - a there are no unrecorded liabilities, actual or contingent;
 - b none of the assets of the charity has been assigned, pledged or mortgaged;

- c there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- v Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of United Kingdom Generally Accepted Accounting Practice and the Charities SORP (FRS 102), and any subsequent amendments or variations to this statement.
- vi All events subsequent to the date of the financial statements and for which the United Kingdom Generally Accepted Accounting Practice and the Charities SORP (FRS 102), and any subsequent amendments or variations to this statement require adjustment or disclosure have been adjusted or disclosed.
- vii The financial statements are free of material misstatements, including omissions.
- viii We can confirm that:
 - a all income has been recorded;
 - b the restricted funds have been properly applied;
 - c constructive obligations for grants have been recognised; and
 - d the trustees consider there to be appropriate controls in place to ensure any overseas payments are applied for charitable purposes.
- ix Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of UK Generally Accepted Accounting Practice.
- x We confirm that key estimates are materially accurate including the valuation of tangible fixed assets. We have reviewed associated assumptions and believe them to be appropriate.
- xi We confirm that the Charity with support from its parent is able to continue as a going concern for at least twelve months from the date of approval of the financial statements and consequently it is appropriate to prepare the financial statements on a going concern basis.

Information Provided

- xii We have provided you with:
 - a access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - b additional information that you have requested from us for the purpose of your audit; and
 - c unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- xiii We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xiv All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xv We have disclosed to you all information in relation to fraud or suspected fraud affecting the entity involving:
 - a management;
 - b employees who have significant roles in internal control; or
 - c others where the fraud could have a material effect on the financial statements.
- xv We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.

xvi 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 financial statements.

xvii We have disclosed to you the identity of the charity's related parties and all the related party relationships and transactions of which we are aware.

xviii We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

xix We confirm that we have reviewed all correspondence with regulators, which has also been made available to you, including the guidance 'How to report a serious incident in your charity' issued by the Charity Commission. We also confirm that no serious incident reports have been submitted to the Charity Commission, nor any events considered for submission, during the year or in the period to the date of signing of the balance sheet.

Yours sincerely

Name.....

Position.....

Date.....

Signed on behalf Bournemouth, Christchurch and Poole Council, the Trustee