

**King & Taylor**  
**Chartered Accountants**  
**Statutory Auditors**  
**10-12 Wrotham Road**  
**Gravesend**  
**Kent**  
**DA11 0PE**

**Cobtree Manor Estate**  
**Maidstone Borough Council**  
**Maidstone House**  
**King Street**  
**Maidstone, Kent ME15 6JQ**

18 October 2010

Dear Sirs,

We confirm that the following information in connection with your audit of the financial statements for the year ended 31 March 2010 are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we properly make each of the following representations to you.

**1. General**

To the best of our knowledge and belief all transactions undertaken by the charity have been properly recorded in the accounting records and these financial statements and all relevant records have been given to you.

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

We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

**2. Internal Control**

We acknowledge as trustees our responsibility for the design and implementation of internal control systems to prevent and detect fraud. 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.

**3. Accounting Policies**

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.

**4. Statement of Financial Activities (£140,424)**

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) transactions of a sort not usually undertaken by the charity,
- (b) circumstances of an exceptional or non-recurrent nature,
- (c) charges or credits relating to prior periods or
- (d) any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's business, unless specifically notified to you as being of a private nature.

**5. Fixed Assets (£2,724,497)**

- (a) The charity has a satisfactory title to all fixed assets included in the financial statements.
- (b) The fixed assets to which the charity has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.

**6. Other Current Assets (£100)**

In our opinion, other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated in the charity's Balance Sheet.

**7. Liabilities (£18,199)**

All known liabilities of material amount at 31 March 2010 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 March 2010. The loan from Maidstone Borough Council is interest free.

**8. Capital Commitments**

All commitments for capital expenditure at 31 March 2010 are shown in Note 11 of the financial statements.

**9. Contingent Liabilities**

No contingent liabilities existed at 31 March 2010.

**10. Post Balance Sheet Events**

No events have occurred between 31 March 2010 and the date of this letter which could materially affect the financial statements.

**11. Transactions with Trustees**

The Charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the Trustee's nor to guarantee or provide security for such matters.

**12. Other Related Party Transactions**

All other related party transactions for the year ended 31 March 2010 are shown in Note 12.

**13. Going Concern**

In our opinion, the charity will have adequate resources available to finance its trading and other obligations during the course of the twelve months from the date of this letter.

**14. Law and Regulations**

We confirm that the charity has complied with all law and regulations relevant to the activities of the charity during the year under audit and that I have made available all such relevant information necessary for audit purposes.

**15. Restricted funds**

All restricted income has been properly identified in the accounts. The expenditure relating to this income has been properly recorded and allocated to the relevant income.

**16. Other Matters**

We are currently corresponding with the Charity Commission in relation to the operation of the Charity and the potential conflict of interest concerning the role of the Council as corporate trustee and as a holder of a 2/9ths interest in the golf club land. We are of the opinion that there is no conflict of interest and we do not feel that the outcome of any discussions with the Charity Commission will have a material impact on the financial statements.

Yours faithfully,

Maidstone Borough Council  
Trustee