

**King & Taylor (Audit) Limited**  
**Chartered Accountants**  
**Statutory Auditors**  
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**New Road**  
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**Kent DA11 0AT**

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

26 October 2012

Dear Sirs,

We confirm that the following information in connection with your audit of the financial statements for the year ended 31 March 2012 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**

We have fulfilled our responsibilities as trustees 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. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available 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 and fraud**

We acknowledge our responsibility for the design and implementation 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. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

**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. Accounting Estimates**

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**5. Statement of Financial Activities (£122,099)**

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.

**6. Fixed Assets (£2,764,307)**

- (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.

**7. Debtors (£103,277)**

Balances included in the financial statements are all valid debtors or prepayments. The bad debts written off are complete as far as the Trustee's is aware and full provision has been against specific debts which are known or may be expected to be irrecoverable.

**8. Other Current Assets (£923)**

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.

**9. Liabilities (£4,320)**

All known liabilities of material amount at 31 March 2012 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 March 2012. The loan from Maidstone Borough Council is interest free.

**10. Capital Commitments**

All commitments for capital expenditure at 31 March 2012 are shown in Note 11 of the financial statements.

**11. Contingent Liabilities**

No contingent liabilities existed at 31 March 2012.

**12. Post Balance Sheet Events**

No events have occurred between 31 March 2012 and the date of this letter which could materially affect the financial statements.

**13. 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.

**14. Other Related Party Transactions**

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements and are shown in Note 12. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011 or the SORP.

**15. Going Concern**

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 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.

**16. Law and Regulations**

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

**17. 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.

**18. Grants and donations**

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully,

Maidstone Borough Council  
Trustee