Scottish Disability Sport (SDS)

Caledonia House, South Gyle, Edinburgh EH12 9DQ
(Charity No: SC009609, Company No: SC246327)

12 June 2017

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh EH3 6AD

Dear Sirs

We confirm to the best of our knowledge and belief that we have made appropriate enquiries of management and staff with relevant knowledge and experience and, where necessary, have inspected supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the accounts of Scottish Disability Sport (SDS) for the year ended 31 March 2017.

General

1 We have fulfilled our responsibilities as members of the Management Committee as set out in the terms of your engagement letter dated 28 April 2016, under the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005, for preparing accounts 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.

2 The accounts are free of material misstatements, including omissions.

3 We have considered the adjusting and reclassification journals discussed during the conduct of the audit and summarised in the attached reconciliation. We approve the inclusion of these audit adjustments in the accounts.

Internal control and fraud

4 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 accounts 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 accounts. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's accounts communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

5 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 accounts.

6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the accounts all guarantees that we have given to third parties.

7 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 accounts.

Accounting estimates

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

Loans and arrangements

9 The charity has not granted any advances or credits to, or made guarantees on behalf of members of the Management Committee other than those disclosed in the accounts.

Legal claims

10 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 accounts.

Law and regulations

11 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 accounts.

Related parties

12 Related party relationships and transactions have been appropriately accounted for and disclosed in the accounts. 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 legislative and accounting standards requirements.

Subsequent events

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

Going concern

14 We believe that the charity's accounts 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 accounts. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the accounts.

Grants and donations

15 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.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors 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 member of the Management Committee has taken all the steps that he ought to have taken as a Committee Member in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

..... 12 June 2017

Signed on behalf of the Management Committee