

COSLA
Verity House
19 Haymarket Yards
Edinburgh
EH12 5BH

Date.....

Thomson Cooper
Chartered Accountants
22 Stafford Street
EDINBURGH
EH3 7BD

Dear Sirs

Financial Statements for the Year Ended 31 March 2020

We confirm to the best of our knowledge and belief that the following representations are made on the basis of appropriate enquiries of other officers, management and staff, with relevant knowledge and experience (and, where appropriate, of inspection of 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 above Financial Statements.

- 1) We acknowledge as Executives of the Association our responsibility for the Financial Statements, which you have presented for the Association. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Association have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings have been made available to you.
- 2) The Financial Statements are free of material misstatements, including omissions.
- 3) We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 4) We have assessed the risk that the Financial Statements may be materially misstated as a result of fraud and have disclosed the results to you.
- 5) We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud.
- 6) We have disclosed to you our knowledge of fraud or suspected fraud affecting the Association involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the Financial Statements. We have also disclosed our knowledge of any allegations of fraud, or suspected fraud, affecting the Association's Financial Statements communicated by employees, former employees, analysts, regulators or others.
- 7) Except as detailed in the Financial Statements there are no unrecorded liabilities, actual or contingent, and there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.

- 8) We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Improvement Service	President of CoSLA on board of Improvement Service	£1,509.12 trade debtor £29,059.00 sales invoices

- 9) Except as detailed in the Financial Statements, we are not aware of any significant transactions with related parties which would require disclosure, whether under the Financial Reporting Standard 102 or otherwise.
- 10) We confirm that the Association 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 Executives and Officials of the Association, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
- 11) We confirm that there are no claims, legal proceedings or other matters which may lead to a loss falling on the Association or which could result in the creation of an unrecorded liability that should be disclosed in the Financial Statements.
- 12) We confirm that we are not aware of any instances of actual or possible non-compliance with laws and regulations which would have a material impact on the Financial Statements.
- 13) We confirm that there have been no events since 31 March 2020 which necessitate revision to the figures included in the Financial Statements or inclusion of a note thereto. Should any material events occur which may necessitate revision of the figures included in the Financial Statements or inclusion of a note thereto, we will advise you accordingly.
- 14) The considered view of the Executives and Officials of the Association is that having regard to the position of the Association at the date of this letter and the circumstances which we consider likely to occur during the coming year, there is a reasonable expectation that the Association has adequate resources to continue operations for the foreseeable future. For this reason, we believe that it is appropriate to adopt the going concern basis in preparing the Financial Statements. In particular, consideration has been given to the impact of Covid19.
- 15) We confirm that, in our opinion, the effect of the unadjusted misstatement is immaterial to the Financial Statements as a whole. The item is an underaccrual of expenditure of £10,366, relating to secondment costs of one individual.
- 16) We acknowledge our legal responsibility regarding disclosure of information to you as auditors and confirm that:
- so far as each Executive is aware, there is no relevant audit information of which you as auditors are unaware: and
 - each Executive has taken all the steps that they ought to have taken as an Executive to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Approved by Convention and Signed on its Behalf

Sally Loudon
Chief Executive Officer