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Thomson Cooper
Chartered Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dear Sirs

Financial Statements for the Year Ended 31 March 2023

This representation letter is provided in connection with your audit of the financial statements of COSLA for the year ended 31 March 2023 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of COSLA as of 31 March 2023 and of the results of its operations and its cash flows for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice.

We confirm to the best of our knowledge and belief, the following representations:

1. **General**

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. **Loans and Arrangements**

The association has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for members of the Management Team or to guarantee or provide security for such matters.

3. **Transactions with Related Parties**

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters, which require disclosure in order to comply with the requirement of Financial Reporting Standard 102 (FRS 102); section 33.

4. **Law and Regulations**

We are not aware of any irregularities involving management or employees of the association: nor are we aware of any breaches or possible breaches of statute, regulations, contracts or agreements which might prejudice the going concern status or that might result in the association suffering significant penalties or other loss. No allegations of such irregularities or such breaches have come to our notice.

5. **Fraud**

We acknowledge our responsibility for the design and implementation of internal controls and procedures to prevent and detect fraud. We have disclosed to you any actual or suspected fraud involving management, employees with significant roles in internal controls, and all instances where the fraud could have a material effect on the financial statements.

6. **Post-balance sheet events**

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto other than as disclosed.

7. **Going Concern**

We believe that the association's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding will be more than adequate for the association's needs for a period of no less than twelve months from the date of signing of the accounts. We believe that sufficient disclosure relating to the association's ability to continue as a going concern has been made in the financial statements. In particular, the Management Team have considered going concern in light of the coronavirus pandemic.

Approved by Convention and
Signed on Behalf of Convention

Jane O'Donnell
Chief Executive Officer

Dated: _____