

**GENERAL MANAGER**

David Carey

**DEPUTY GENERAL MANAGER**

David Hasson

Our Ref:

DC/LM/LETTEROFREPRESENTATION2015

10<sup>th</sup> November 2015

Rogerson & Goldie  
Chartered Accountants  
29 Portland Road  
KILMARNOCK  
KA1 2BY

Dear Sirs,

We confirm to the best of our knowledge and belief, and having 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 given to you in connection with your audit of the financial statements of Kilmarnock Leisure Centre Trust for the period ended 31 March 2015.

1. We have fulfilled our responsibilities as trustees under the Charities and Trustee Investment (Scotland) Act 2005 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for the year ended 31 March 2015 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 all Board and management meetings, have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We are not aware of any instances of known or suspected fraud affecting the trust involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We are not aware of any allegations of fraud or suspected fraud affecting the trust's financial statements communicated by current or former employees, analysts, regulators or others.
4. We acknowledge our duty to prepare an annual report and accounts for each financial year complying in their form and content the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005 - the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. We are not aware of any material non-compliance with these.
5. The trust 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 trustees or to guarantee or provide security for such matters. Expenses to trustees, where applicable, are disclosed in the notes to the financial statements. There were no related party transactions involving trustees or their connected persons other than as stated in the financial statements..
6. The main accounting policies adopted by the trust are as set out in note 1 to the financial statements. The accounting policies have been applied consistently in all material respects.



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Scottish Charity Number: SC 00 8314

Trust Established 1985



VISIT SCOTLAND

Scottish Charity Number: SC 00 8314

Updated 26.04.12

7. At the balance sheet date, there were no claims, legal proceedings or other matters, which may lead to a significant liability falling on the trust or the creation of an unrecorded asset. There were no financial commitments at the balance sheet date other than those disclosed in the financial statements.
8. We are not aware of any breaches of relevant legislation or the trust's constitution, which would impact on the financial statements. In addition, we are not aware of any irregularities, including fraud, involving trustees or employees of the trust nor have any allegations of such irregularities been made to us.
9. All grants, donations and other income have been recorded in the trust's accounting records. There have been no breaches of grant terms which would result in refunds to the relevant authorities. We confirm that the allocation of restricted and unrestricted funds, as disclosed in the statement of financial activities, is in accordance with the grant conditions.
10. We confirm that the allocation of expenditure for the purposes of the Statement of Financial Activities is appropriate. Estimates have been used in the allocation and we note that the basis of allocation will be reviewed annually.
11. 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 financial statements.
12. There were no significant accounting estimates used in the preparation of the accounts with the exception of depreciation of fixed assets which has been calculated on a basis consistent with prior years
13. The trust's financial statements have been prepared on a going concern basis, which assumes that the charity will continue to operate for a period of twelve months from the date of approval of the financial statements. We believe that adequate disclosures relating to the charity's ability to continue as a going concern have been made in the financial statements.
14. There have been no matters since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.
15. We acknowledge that, in accordance with our agreed terms of reference, your audit report will include a disclaimer from liability to any third party who may seek to rely upon the financial statements.
16. We acknowledge that your firm and its staff carries out a number of non-audit related services for the charity. We confirm that no management or decision making role results from this work.
17. We acknowledge our legal responsibilities regarding disclosure of information to 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 trustee has taken all the steps that he ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,

Signed for and on behalf of the Board of Kilmarnock Leisure Centre Trust



(Trustee/Chairperson)