

CHAPTER

Chapter Cardiff Limited
Market Road
Canton
Cardiff
CF5 1QE

MHA
Oak Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8RS

Dear Sirs

Financial Statements for the Year Ended 31 March 2025

We confirm that the following representations 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 can properly make each of the following representations to you in connection with your audit of the charity's financial statements for the year ended 31 March 2025:

- 1 We have fulfilled our responsibilities as trustees under the Companies Act in accordance with the applicable accounting framework, Charities SORP 2019, which you have drafted on our behalf, and for making accurate representations to you.

We confirm that in our opinion the financial statements give a true and fair view and in particular where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.


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 management and trustees' meetings, have been made available to you.

- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of uncorrected misstatements (as set out in the appendix to this letter) is immaterial both individually and in total.
- 4 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.
- 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 financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- 8 We confirm that there are no formal covenants attached to the Charity Bank loan with balance of £472,288 owing at 31 March 2025.
- 9 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 10 The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.
- 11 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 financial statements.
- 12 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.
- 13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. 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.
- 14 The company has at no time during the year entered into any arrangement, transaction or agreements to provide credit facilities (including loans, quasi loans, or credit transactions) for directors, not to guarantee or provide security for such matters, except as disclosed in the financial statements.
- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 16 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.
- 17 All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches in terms or conditions in the application of such income.
- 18 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 director has taken all the steps that he ought to have taken as a director in order to make him or herself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully


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Trustee


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Trustee

On behalf of the board of trustees

Date 26.11.25