

McAleer Jackson Limited  
Chartered Accountants  
Arthur House  
41 Arthur Street  
BELFAST BT1 4GB

Date: 29 September 2023

Dear Sirs

**NORTHERN IRELAND TRADE UNION EDUCATIONAL & SOCIAL CENTRE LTD**

We confirm, to the best of our knowledge and belief, the following representations given to you in connection with your preparation of the charity's financial statements for the year ended 31 December 2022.

We acknowledge as trustees our responsibility for ensuring:-

- (a) the accuracy of the accounting records and the accounts prepared from them; and
- (b) that the accounts give a true and fair view of the state of affairs of the company as at 31 December 2022 and of the deficit for the year then ended; and
- (c) that all the accounting records have been made available to you for the purpose of your independent examination; and
- (d) adequate internal controls have been designed, implemented and maintained to prevent and detect fraud and error.

**Internal control and fraud**

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 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, analysts, regulators or others.

**Accounting estimates**

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

**Assets**

All assets, except leased assets, included in the balance sheet are owned by the company and remain free from any lien, encumbrance or charges (except as disclosed in the accounts).

### **Fixed assets including leased assets**

The net book amounts at which the fixed assets, including leased assets, are stated in the balance sheet are arrived at:-

- (a) after taking into account all capital expenditure on additions thereto, and excluding expenditure properly chargeable to revenue;
- (b) after eliminating the cost and accumulated depreciation relating to items sold or scrapped;
- (c) after providing for depreciation on the basis and at rates calculated to reduce the net book value of each asset to its estimated residual value by the end of the useful life in the company's business.

At the balance sheet date, there were no outstanding commitments for the purpose of fixed assets.

### **Investment property**

Investment property valued at £603,948 (2021 - £603,948)

### **Other current assets**

In our opinion, in the ordinary course of the business, the current assets in the balance sheet are expected to realise not less than the net book amounts at which they are stated.

### **Bank accounts**

The following bank accounts were the only bank accounts in operation during the year to 31 December 2022:-

|  |   |                     |
|--|---|---------------------|
| Ulster Bank current account no. xxxx2083 | - | <u>£(35,927.17)</u> |
| Ulster Bank current account no. xxxx1838 | - | <u>£956.37</u>      |
| Ulster Bank current account no. xxxx2406 | - | <u>£42,032.56</u>   |
| Ulster Bank current account no. xxxx2240 | - | <u>£(716.90)</u>    |
| Ulster Bank current account no. xxxx2919 | - | <u>£30,563.94</u>   |
| Ulster Bank current account no. xxxx9003 | - | <u>£(27.50)</u>     |
| Ulster Bank current account no. xxxx2323 | - | <u>£5.02</u>        |
| Ulster Bank current account no. xxxx7498 | - | <u>£(2,273.87)</u>  |
| Ulster Bank current account no. xxxx2096 | - | <u>£(2,561.70)</u>  |
| Ulster Bank current account no. xxxx2596 | - | <u>£(4,417.89)</u>  |
| Ulster Bank current account no. xxxx7041 | - | <u>€198.83</u>      |

### **Liabilities**

Full provision has been made for all liabilities at the balance sheet date, including guaranteed, commitments and contingencies where the items are expected to result in significant loss.

We are not aware of any pending litigation, proceedings, hearings or claims negotiations which may result in significant loss to the company.

### **Income**

Income per the profit & loss account is a complete and accurate reflection of the company's income.

### **Going concern**

We believe that the company'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 company's needs. We also confirm our plans for future action(s) required to enable the company to continue as a going concern are feasible. 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 company's ability to continue as a going concern need to be made in the financial statements.

### **Related party transactions**

We confirm that all such matters required to be disclosed in the financial statements have been included.

### **Other matters**

We are not aware of any breaches or possible breaches of the Company Act 2006 which might result in the company suffering significant penalties or other loss.

We have no plans or intentions that may materially affect the book value of any assets or liabilities.

Except as disclosed, the results of period were not materially affected by transactions of a sort not usually undertaken by the company, circumstances of an exceptional or non-recurring nature, or charges or credits relating to prior years.

No circumstances have arisen, or events occurred, between the balance sheet date and the date of this letter in respect of matters which would require adjustment to our disclosures in the accounts. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

Should further material events occur, which may necessitate revision of the figures included in the accounts or inclusion of a note thereto, we will advise you accordingly.

### **Consolidation**

We confirm that the company accounts have been consolidated to include all subsidiaries owned or controlled by Northern Ireland Trade Union Educational & Social Centre Ltd. These are as follows:

| <u>Name</u>                                | <u>Registered</u>   |
|--|---------------------|
| BDA (Property Projects) Ltd                | Northern Ireland    |
| Community Training & Research Services Ltd | Northern Ireland    |
| Access Skills Ireland Ltd                  | Northern Ireland    |
| Access Skills Ireland CLG                  | Republic of Ireland |
| Radius (NI) Ltd                            | Northern Ireland    |
| Radius Training Limited                    | Republic of Ireland |

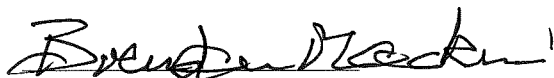
### Charity Accounts

When preparing accounts for Northern Ireland Trade Union Educational & Social Centre Ltd it is important that the Trustees accurately distinguish between the different types of funds that the Charity holds. The main type of funds are as follows:-

- a) Restricted Funds: These are where sums of money are held in trust for particular purposes set out by the donor or in an appeal document and can only be spent on those purposes.
- b) Unrestricted Funds: These are funds which the Trustees are able to spend at their discretion for any of the Charity's purposes.

We confirm, to the best of our knowledge and belief, that all assets included within Northern Ireland Trade Union Educational & Social Centre Ltd's Statements of Assets and Liabilities in the Charity accounts for the year ended 31 December 2022 all allocated correctly between Restricted and Unrestricted funds.

Yours faithfully



BRENDAN MACKIN  
SECRETARY



JOSEPH BOWERS  
TRUSTEE