

19 September 2023



Grove Community
HOUSING ASSOCIATION

ASM (B) Ltd
4th Floor
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Dear Sirs

1. We provide this letter in connection with your audit of the financial statements of Grove Community Housing Association Limited ("the Association") 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 the Association as at 31 March 2023 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ("UK GAAP") and the Housing SORP and have been properly prepared in accordance with the Co-operative and Community Benefit Societies Act (Northern Ireland) 2016 (formerly the Industrial and Provident Societies Act (Northern Ireland) 1969), the Housing (Northern Ireland) Order 1992, the Registered Housing Associations (Accounting Requirements) Order (Northern Ireland) 1993, the Charities Act (Northern Ireland) 2008 and Regulation 9 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.
2. We confirm, to the best of our knowledge and belief, 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 above representations to you.
3. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with UK GAAP and the Housing SORP.
4. We acknowledge as members our responsibility for making accurate representations to you and for the financial statements of the Association.
5. We confirm that we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that you are aware of that information and that so far as we are aware there is no relevant audit information of which you are unaware.
6. All accounting records and relevant information have been made available to you for the purpose of your audit.
7. All the transactions undertaken by the Association have been properly reflected and recorded in the accounting records or other information provided to you.

Grove Community Housing Association, 171 York Road, Belfast BT15 3HB
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8. All other records and related information have been made available to you.
9. We have considered the unadjusted misstatement identified in your report to the Board of Management. We confirm that, in our judgement, this unadjusted misstatement is not material. We further confirm that we are content that no adjustment has been made to the financial statements in respect of this item.
10. We confirm that the financial statements are free of material misstatements, including omissions.
11. All grants, donations and other incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.
12. In the event that we publish the Report of the Board of Management, independent auditors' report and financial statements electronically, we acknowledge our responsibility for ensuring that controls over the maintenance and integrity of the entity's web site are adequate for this purpose.
13. There are no other liabilities or contingent liabilities other than those disclosed in the financial statements and we have disclosed in the financial statements all guarantees that we have given to third parties.
14. There are no operating leases in place other than those disclosed in the financial statements.
15. The Association has satisfactory title to all assets and there are no liens or encumbrances on the Association's assets, except for those that are disclosed in the financial statements.
16. We have reviewed our housing assets for indication of impairment in value at the financial year end and confirm that no impairment provision is necessary.
17. We confirm that there are no profits or losses on the disposal of fixed assets other than those already disclosed within the accounts.
18. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements.
19. The Association has at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for members nor to guarantee or provide security for such matters.
20. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and error.
21. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
22. We have no knowledge of fraud or suspected fraud affecting the Association involving management, those charged with governance and employees who have a significant role in internal control or that could have a material effect on the financial statements.

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23. We have disclosed to you 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.
24. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Association conducts its business.
25. The Association has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
26. We confirm that we have disclosed to you all related party transactions relevant to the Association and that we are not aware of further related party matters that require disclosure other than those already disclosed in the financial statements.
27. We confirm that the Association is a registered charity with the Charity Commission NI and has charitable status from HMRC and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
28. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the Association is a going concern. We are unaware of any events, conditions, or related business risks beyond the period of assessment that may cast significant doubt on the Association's ability to continue as a going concern.
29. We confirm that the Association is meeting the terms and conditions of all loans and is not in breach of any loan covenants.
30. We believe that the methods, data and significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is accordance with the applicable financial reporting framework.
31. No claims in connection with litigation have been or are expected to be received.
32. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
33. We confirm that the accounts are made solely for the use of the members and should not be used by any third parties without the prior consent of ASM (B) Ltd.

Yours Faithfully,

Approved by the Board of Management and signed on its behalf by



Brian Dunn
Chairman

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