

Women's Aid Armagh Down Ltd  
7 Downshire Place  
Newry  
Co. Down  
BT34 1DZ

4 December 2023

FPM Accountants Limited  
Chartered Accountants  
Dromalane Mill  
The Quays  
Newry  
BT35 8QS

Dear Sirs

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials of the company, the following representations given to you in connection with the company's Financial Statements for the year ended 31 March 2023.

**General**

We acknowledge the responsibility of the Board of Directors for the Financial Statements (which you have prepared for the company).

All transactions undertaken by the company have been properly recorded in the accounting records.

We have made available to you all financial records and related data including minutes of management and shareholders' meetings.

All known assets and liabilities as at the balance sheet date have been included in the Financial Statements.

**Systems**

We acknowledge it is our responsibility for the design and implementation of internal controls to prevent and detect fraud and error. We believe that the effects of any uncorrected errors or adjustments are immaterial.

**Fixed Assets**

The company has a satisfactory title to all fixed assets included in the Financial Statements.

The charges for depreciation in the Financial Statements are adequate and consistent with those made in the previous year.

All amounts of expenditure capitalised in respect of fixed assets as detailed in the Financial Statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.

We further confirm that all assets disposed of during the year have been properly reflected in the financial statements of the company.

### **Debtors/other current assets**

Balances included in the Financial Statements are valid debtors or prepayments and adequate provision has been made for any bad or doubtful debts, sales returns or allowances that can be reasonably anticipated at this date.

All other current assets have been included and full provision has been made for any possible diminution in the value of current assets.

We confirm that no directors owe money to the company.

We confirm that no connected individuals owe money to the company.

### **Cash**

All bank and cash balances have been included in the Balance Sheet.

### **Liabilities**

All known liabilities of material amount at the accounting date are included in the Financial Statements and sufficient, but not excessive, provision has been made for estimated liabilities.

We confirm that no balances are due to connected parties.

### **Transactions involving directors and connected persons**

We confirm that there are no transactions with, or on behalf of, the directors or their associates, or contracts in which the directors or their associates have an interest, which are required to be disclosed in the Financial Statements under the provisions of the Companies Act 2006 other than those detailed in the Financial Statements.

### **Profit and Loss Account**

Except as disclosed in the Financial Statements, the results for the accounting period were not materially affected by:

- (a) transactions of a sort not usually undertaken by the company;
- (b) circumstances of an exceptional or non-recurrent nature;
- (c) charges or credits relating to prior years;
- (d) any change in accounting policies

Any expenditure included in the Financial Statements (where receipts or vouchers were not available) was properly made in connection with the carrying of the company's business.

We also confirm that all travel and other expenses paid to employees and directors of the company are in respect of reimbursement of business expenses and not for personal expenses.

### **Casual Labour**

We confirm that all of the company's employees are included in the payroll system operated by the company, and that all wages and salaries are properly accounted for.

### **Future Cash Requirements**

In our opinion the company will have adequate cash resources available to finance its trading and meet its obligations during the course of the 12 months following the date of this letter.

### **Capital Commitments**

At the Balance Sheet date, the company had no significant capital commitments.

**Contingent Liabilities**

All contingent liabilities at the balance sheet date, have been disclosed in the Financial Statements.

**Post-balance Sheet Events**

All post balance sheet events have been disclosed in the Financial Statements.

**Shortages or irregularities**

We confirm that all moneys due to the company have been correctly recorded and banked.

**Laws & Regulations**

We are not aware of any irregularities, including fraud, involving management or employees of the company; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the company's Memorandum and Articles of Association which might prejudice the company's going concern status or that might result in the company suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

**Financial Statements and Letter Of Representation**

We confirm that a copy of the Financial Statements for the year, together with a copy of this letter of representation has been made available to all the directors.

Yours faithfully

For and on behalf of the Board of Women's Aid Armagh Down Ltd

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**N O'Maolain**  
Trustee

Date