



Bolton Community and Voluntary Services (CVS)

The Bolton Hub, Bold Street, Bolton BL1 1LS

General Enquiries:

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Volunteering Enquiries:

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Smith & Goulding Limited
2 Southport Road
Chorley
PR7 1LB

Dear Sirs

During the course of your audit of the financial statements of the charity for the year ended 31 March 2023, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 and Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2023

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that 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, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had 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.

6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that related party relationships and transactions set out below are represent the majority of such relationships and transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Bolton Solidarity Community Association	Common officer – I Ismail	Receipt of grants relating to charity objectives
Bolton Wanderers in the Community	Common officer – P Mason	Receipt of grants relating to charity objectives
Beech Business Services Limited	Common officer – D Kay	Payments made for the provision of management accountancy services
Age UK Bolton	Common Officer – S Hilton	Receipt of grants relating to charity objectives
Bolton Community Homes	Common Officer – J Maher	Payments of grants relating to organisation's objectives
Bolton NHS Foundation Trust	Common Officer – F Noden	Payments of grants relating to organisation's objectives
Bolton GP Federation	Common Officer – M Smith	Payments of grants relating to organisation's objectives
Bolton Carers Support	Common Officer – G Kay	Receipt of grants relating to charity objectives
Bolton Mandhata Community Centre	Common Officer – V Patel	Receipt of grants relating to organisation's objectives
The Life Support Group	Common Officer – A Taylor-Burke	Receipt of grants relating to group's objectives

7. We confirm that the accounts disclose the fact that Due to the nature of the charity's activities, there are numerous transactions with other charities and organisations with which some of the trustees have an association. They further disclose that these transactions are undertaken in accordance with the charity's normal terms of business and on an arm's length basis, which the charity is able to demonstrate.

8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. 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 charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of uncorrected misstatements is attached to this letter.
15. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your audit.

Yours faithfully,

DocuSigned by:

Phil Mason

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Signed on behalf of the board of trustees

Phil Mason

Trustee

08 September 2023

Date.....