

Deloitte LLP
1 City Square
Leeds
LS1 2AL

Bradford Hospitals Charity
Daisy Bank
Duckworth Lane
Bradford
BD9 6RJ

Date: 20th January 2022

Our Ref: PH/SG/BHC

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Bradford Hospitals' Charity for the year ended 31st March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Bradford Hospitals' Charity as of 31st March 2021 and of the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with the applicable accounting framework and the Charities Act 2011.

We acknowledge as trustees our responsibilities for preparing financial statements for the charity which give a true and fair view and for making accurate representations to you.

We confirm, to the best of our knowledge and belief, the following representations.

1. We understand and have fulfilled our responsibilities for the preparation of the financial statements in accordance with the applicable financial reporting framework and the Charities Act 2011 which give a true and fair view, as set out in the terms of the audit engagement letter.

2. We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

3. Significant assumptions used by us in making accounting estimates, including those measured at fair value and assessing the impact of Covid-19 on the Charity are reasonable. In particular, when assessing the impact of Covid-19 on the Charity we have considered the following:

- key assumptions adopted by the Trustees; and
- specific representations regarding any relevant disclosures in the financial statements.

4. Having considered our income streams and based on management's close monitoring of donations, response rates and appeals for funds we are satisfied that the total value of income as reported is not materially misstated.

5. All grants, donations and other incoming resources, the receipt of which is subject to specific restrictions, terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.

6. All constructive obligations for grants meeting the conditions set out in FRS 102 Section 21 "Provisions and Contingencies" and the Charities SORP have been recognised in the financial statements.

7. We have drawn to your attention all correspondence and notes of meetings with regulators, including, any serious incident reports.

8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of FRS102 Section 33 "Related party disclosures".

9. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment of or disclosure have been adjusted or disclosed.

10. The effects of uncorrected misstatements and disclosure deficiencies are immaterial, both individually and in aggregate, to the financial statements as a whole.

11. We confirm that the financial statements have been prepared on the going concern basis. We do not intend to liquidate the charity or cease trading as we consider we have realistic alternatives to doing so. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern. We confirm the completeness of the information provided regarding events and conditions relating to going concern at the date of approval of the financial statements, including our plans for future actions.

12. We confirm the following:

- that the going concern assessment reflects our current and best understanding of the status of our commitments
- there is no change in the reserves policy and the Trustees consider sufficient reserve position is available to meet the cost of expenditure for the next 1 year in line with the reserves policy
- the disclosures given in the financial statements regarding control of the entity are correct.

13. We are not aware of events or changes in circumstances occurring during the period which indicate that the carrying amount of fixed asset investments may not be recoverable

14. All transactions have been recorded and are reflected in the financial statements and the underlying accounting records.

15. We acknowledge our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

16. 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.

17. We are not aware of any fraud or suspected fraud that affects the entity and involves:

- (i) management;
- (ii) employees who have significant roles in internal control; or
- (iii) others where the fraud could have a material effect on the financial statements.

18. We are not aware of any deficiencies in internal control.

19. All minutes of relevant committee meetings during and since the financial year have been made available to you.

20. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

21. We are not aware of any instances of non-compliance, or suspected non-compliance, with laws, regulations and contractual agreements whose effects should be considered when preparing financial statements.

22. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

23. No claims in connection with litigation have been or are expected to be received.

24. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

25. The Trustees confirm that it is their settled intention to grant the surplus funds generated by the Staff Lottery to Bradford District Care Trust and Bradford Teaching Hospitals NHS Foundation Trust in the proportions of x% / y% to support the ongoing staff welfare and counselling programmes.

Yours faithfully,

Signed on behalf of the Board of Directors