

19 December 2022

The Board of Trustees
Bradford Hospitals Charity
Daisy Bank
Duckworth Lane
Bradford
West Yorkshire
BD9 6RJ

Dear Directors

Independent Examination of the financial statements of Bradford Hospitals Charity for the year ended 31 March 2022

At our meeting on 13th October 2022 with Johnny Scholtz, Assistant Finance Director, we discussed with you the findings from our Independent Examination ('examination') and your responses. International Standards on Auditing (UK) require us to communicate in writing to those charged with governance the significant findings from our audit. For the avoidance of doubt, in respect of the above examination, there are no matters of this nature that we wish to bring to your attention.

An examination as set out in the Independent examination of charity accounts: Directions and guidance for examiners (CC32) ('Guidance') issued by Charity Commission has been carried out and the content of the examiner's report is set out in the Guidance.

A copy of the guidance, which includes the work programme that the examiner must follow, has been attached as appendix to this letter.

This report sets out those matters of governance interest which came to our attention during the examination. Our examination was not designed to identify all matters that may be relevant to the board and this report is not necessarily a comprehensive statement of all deficiencies which may exist in internal control or of all improvements which may be made.

This letter has been prepared for the Board of Trustees, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this letter has not been prepared, and is not intended, for any other purpose. It should not be made available to any other parties without our prior written consent.

Yours faithfully



Deloitte LLP

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Status of the examination

The Directions and documentation (please refer to the attached guidance in Appendix 2 which sets out what each direction requires)	Status update on BHC
Direction 1: Check whether the charity is eligible to have an independent examination	The charity is eligible
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination	No conflicts of interest were noted
Direction 3: Record your independent examination	The work is substantially complete, following successful completion of the remaining items referenced below we anticipate issuing our independent examiners report
Direction 4: Plan your independent examination	The planning for the independent examination has been completed
Direction 5: Check that accounting records are kept to the required standard	The direction has been followed and no issues noted.
Direction 6: Check that the accounts are consistent with the accounting records	The direction has been followed and no issues noted.
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	The direction has been followed and no issues noted.
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	The direction has been followed and no issues noted. The work included additional walkthrough performed on key areas such as Journal controls, classification of funds, expenditure approvals and Legacy income recognition.
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	The direction has been followed and no issues noted.

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The Directions and documentation (please refer to the attached guidance in Appendix 2 which sets out what each direction requires)	Status update on BHC
Direction 10: Check the form and content of the accounts	We have provided a number of disclosure changes which has now been addressed by the management.
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	<p>We have observed a number of reconciling items within the bank reconciliation as at 31 March 2022 and selected a sample of 2 reconciling items for further explanation and review.</p> <p>Our preliminary analytical review has not identified any additional items which require further explanation or review other than the bank reconciliation review as noted above.</p>
Direction 12: Compare the trustees' annual report with the accounts	We have provided a number of disclosure changes which has now been addressed by management.
Direction 13: Write and sign the independent examination report	Based on procedures performed we have no exception to report.