

[To be printed on GOsC letter head]

Our Ref:
Your Ref: JB/VM/G00200106

Grant Thornton UK LLP
Grant Thornton House
Melton Street
Euston Square
LONDON
NW1 2EP

23 July 2014

Dear Sirs

**General Osteopathic Council
Financial statements for the year ended 31 March 2014**

This representation letter is provided in connection with the audit of the financial statements of the General Osteopathic Council ('the Council') for the year ended 31 March 2014 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice ('UK GAAP').

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 13 June 2012, for the preparation of the financial statements in accordance with UK GAAP, in particular the financial statements give a true and fair view in accordance therewith.
- ii We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud.
- iii Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- iv Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of UK GAAP.
- v All events subsequent to the date of the financial statements and for which UK GAAP requires adjustment or disclosure have been adjusted or disclosed.
- vi We have adjusted all the misstatement brought to our attention in the Audit Findings Report. The financial statements are free of material misstatements, including omissions.
- vii We can confirm that:
 - a. all income has been recorded;
 - b. the restricted funds have been properly applied; and
 - c. constructive obligations for grants have been recognized.

Information Provided

- viii We have provided you with:
 - a. 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;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- ix 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.
- x All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xi We have disclosed to you our knowledge of fraud or suspected fraud affecting the entity involving:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xii We have disclosed to you our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xiii We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xiv We have disclosed to you the identity of the Council's related parties and all the related party relationships and transactions of which we are aware.
- xv We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- xvi The National Council for Osteopathic Research ('NCOR') has been considered in detail and is deemed to be appropriately classified in our financial statements as a Joint Arrangement that is Not an Entity (a 'JANE'). This is because NCOR does not have its own commercial strategy, all matters of operating and financial policy are pre-determined for it and the stakeholders receive services rather than a share in the results for trading. However, there are no assets or liabilities of NCOR which would be considered to be part of the assets or liabilities of the Council.
- xvii We confirm that we consider the contracts that we have entered into with NCOR to be valid and have no reasons to believe that the contracts will not be adhered to by all parties involved.

Yours faithfully

[Printed Name]
[Position]

On behalf of the General Osteopathic Council