

[To be printed on GOsC letter head]

Ref: JB/HB/G00200106

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

DATE OF SIGNING

Dear Sirs

**General Osteopathic Council
Financial statements for the year ended 31 March 2016**

This representation letter is provided in connection with the audit of the financial statements of General Osteopathic Council ('the Council') for the year ended 31 March 2016 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('United Kingdom Generally Accepted Accounting Practice').

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 7 April 2016, for the preparation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice; in particular the financial statements give a true and fair view in accordance therewith.
- ii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect 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 United Kingdom Generally Accepted Accounting Practice.
- v All events subsequent to the date of the financial statements and for which United Kingdom Generally Accepted Accounting Practice requires adjustment or disclosure have been adjusted or disclosed.
- vi There are no unadjusted misstatements brought to our attention. The financial statements are free of material misstatements, including omissions.

- vii Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of United Kingdom Generally Accepted Accounting Practice.
- viii We can confirm that:
 - a. All income has been recorded;
 - b. The restricted funds have been properly applied.

Information provided

- ix 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 determined it necessary to obtain audit evidence.
- x All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xi 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.
- xii We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - 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.
- xiii 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.
- xiv 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.
- xv 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.
- xvi We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Yours faithfully

[Printed Name]

[Position]

On behalf of the General Osteopathic Council