



General  
Osteopathic  
Council

Osteopathy House  
176 Tower Bridge Road  
London SE1 3LU

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DX 80729 Bermondsey  
[www.osteopathy.org.uk](http://www.osteopathy.org.uk)

Crowe U.K. LLP  
St. Bride's House  
10 Salisbury Square  
London  
EC4Y 8EH

17 July 2019

Dear Sirs

We provide this letter in connection with your audit of the financial statements of the General Osteopathic Council for the year ended 31 March 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity as at 31 March 2019 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ("UK GAAP").

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you. If completion of the audit is delayed we authorise Matthew Redford to provide an update to all representations sought.

1. We have fulfilled our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as Council our responsibility for making accurate representations to you.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
4. We have provided you with all accounting records and relevant information, and granted you unrestricted access to persons within the entity, for the purposes of your audit.
5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you.



6. In respect of accounting estimates and judgements, we confirm our belief that the significant assumptions used are reasonable.
7. Other than the High Court case outstanding at year end discussed in section 2.5 of Crowe U.K. LLPs AFR, we are not aware of any actual or possible litigation or claims against the charity whose effects should be considered when preparing the financial statements.
8. All incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.
9. We are not aware of any breaches of our charitable trusts and have advised you of the existence of all endowments and funds maintained by us.
10. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly. We specifically authorise Matthew Redford, Director Registration and Resources, to provide an update for you to cover the time period between the signing of this letter and the date of your audit report.
11. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
12. We are not aware of any fraud or suspected fraud affecting the charity involving those charged with governance, management or other employees who have a significant role in internal control or who could have a material effect on the financial statements.
13. We are not aware of any allegations by employees, former employees, regulators or others of fraud, or suspected fraud, which would have an impact on the charity's financial statements.
14. We are not aware of any known or suspected instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business.



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15. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties.
16. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with applicable accounting standards and with the recommendations of the applicable charity SORP.
17. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or related business risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.

Yours faithfully

Alison J White  
Chair of Council

Signed on behalf of the Council

Date