



Esther Scoburgh, Senior Audit Manager
Audit Scotland
102 West Port
Edinburgh
EH3 9DN

30 November 2023

Dear Sirs

**Highland Council Charitable Trusts
Annual Report and Financial Statements 2022/23**

1. This representation letter is provided about your audit of the annual report and financial statements of Highland Council Charitable Trusts for the year ended 31 March 2023 for the purpose of expressing an opinion as to whether the financial statements are properly presented in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the trustees of the registered charitable trust, the following representations given to you in connection with your audit of the Highland Council Charitable Trusts for the year ended 31 March 2023.

General

3. Highland Council Charitable Trusts and I have fulfilled our statutory responsibilities for the preparation of the 2022/23 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Highland Council Charitable Trusts have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The financial statements have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and the regulations 8(1), (2) and (3) of the Charities Accounts (Scotland) Regulations 2006.
6. I have ensured that the financial statements properly present the receipts and payments and the balances held by the Highland Council Charitable Trusts at 31 March 2023.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the accounts. The accounting policies are determined by the 2022/23 accounting code where applicable. Where the code does not specifically apply I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Highland Council Charitable Trusts' circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Highland Council Charitable Trusts' ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Highland Council Charitable Trusts' ability to continue as a going concern.

Funds

10. The investments shown in the balance sheet at 31 March 2023 were owned by the registered charity. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements. There are no plans or intentions that are likely to affect the carrying value or classification of the assets within the financial statements.
11. I have provided you with all information of which I am aware regarding any valuation exercises carried out after 31 March 2023.

Fraud

12. I have provided you with all information in relation to:
 - my assessment of the risk that the financial statements may be materially misstated because of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

13. I 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.

Related Party Transactions

14. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2022/23 accounting code. I have made available to you the identity of all of Highland Council Charitable Trusts' related parties and all the related party relationships and transactions of which I am aware.

Trustee's Annual Report

15. I confirm that the Trustees' Annual Report has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

16. I confirm that there are no issues or deficiencies in internal control that require to be disclosed. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2023 which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

17. All events subsequent to 31 March 2023 for which the 2022/23 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Brian Porter CPFA

Treasurer

Signed on behalf of the Highland Council Charitable Trusts