

Directorate of Finance
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17 September 2008

Philip Johnstone
Engagement Lead
Audit Commission
1st Floor, Millbank Tower
Millbank
London
SW1P 4HQ

Dear Mr Johnstone,

Whittington Hospital NHS Trust Charitable Funds - Audit for the year ended 31 March 2008

We confirm to the best of our knowledge and belief, having made appropriate enquiries of other trustees and staff of the Whittington Hospital NHS Trust Charitable Funds, the following representations given to you in connection with your audit of the Charitable Funds' financial statements for the year ended 31 March 2008.

Compliance with the statutory authorities

We acknowledge our responsibility under the relevant statutory authorities for preparing the financial statements which give a true and fair view of the financial position and financial performance of the Charitable Funds, and for making accurate representations to you.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Charitable Funds have been recorded in the accounting records. All other records and related information, including minutes of all trustees' meetings, have been made available to you.

Going concern

We are satisfied that it is appropriate to adopt the going concern basis in the preparation of the financial statements.



Irregularities

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud or error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

We also confirm that we have disclosed:

- our knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
- our knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Charitable Funds.

The Charitable Funds have complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Fair values

We confirm the reasonableness of the significant assumptions within the financial statements. For all such assumptions, I confirm:

- the appropriateness of the measurement method; and
- the completeness and appropriateness under the financial reporting framework.

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

Contingent liabilities

There are no other contingent liabilities. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Related party transactions

We confirm the completeness of the information disclosed regarding the identification of relevant related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.

Post balance sheet events

Since the date of approval of the financial statements by the Charity, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

The Charity has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Signed on behalf of the Whittington Hospital NHS Trust Charitable Funds.

We confirm that this letter was discussed and agreed by the Trustees on 17 September 2008.

Yours sincerely,

Joe Liddane

Chair

Date:

Richard Martin

Director of Finance

Date: