



29th November 2018

Ernst & Young LLP
2 St. Peter's Square,
Manchester
M2 3DF

Springhill 2
Brindley Way
Wakefield 41 Business Park
Wakefield
WF2 0XQ

Tel: 0845 124 1241

Dear Sirs

This representation letter is provided in connection with the independent examination of the Yorkshire Ambulance Service NHS Trust Charities (the Charity) for the year ended 31 March 2018. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an conclusion as to anything has come to our attention that causes us to believe that, in any material aspect:

- ▶ the accounting records of the Charity were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give 'true and fair' view which is not a matter considered as part of an independent examination.

We understand that the purpose of your engagement is to carry out an independent examination in accordance with the general Directions given by the Charity Commission which involves a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from us as Trustee concerning any such matters to the extent you considered necessary in the circumstances, and is not designed to identify – nor necessarily be expected to disclose – fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief:

1. We acknowledge, as members of management of the Charity, our responsibility for the preparation and presentation of financial statements in accordance with the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.
2. As members of management of the Charity, we are not aware of anything that causes us to believe that financial statements have not been properly prepared in accordance with the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

3. As members of management of the Charity, we believe that the Charity has a system of internal controls (or has processes in place) adequate to permit the preparation of the subject matter in accordance with in accordance with the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.
4. We have made available to you all records and related data relevant to the subject matter.
5. No events or transactions have occurred since 31 March 2018 or are pending that would have a material effect on the subject matter at that date or for the period then ended, or that are of such significance in relation to the Charity's affairs to require mention in a note to the financial statements.
6. The significant assumptions used in estimating accruals and determining the allocation of support costs in the financial statements are reasonable.

Yours faithfully

Mark Bradley (Executive Director of Finance)