

Inverness Ice Centre Limited

Mackenzie Kerr Limited
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Dear Sirs

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors and officials of the company, the following representations given to you in connection with your audit of the company's accounts for the year ending 31 August 2025.

Representation

1. We acknowledge as directors our responsibilities under the Companies Act 2006 for preparing financial statements that give a true and fair view and for making accurate representations to you as auditors.
2. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud.

We also confirm the following:

3. All accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the company were properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you.
4. There have been no irregularities involving management who have a significant role in the internal control or that could have a material effect on the financial statements.
5. All knowledge of fraud or suspected fraud affecting the entity involving management, employees who have significant roles in internal control or others where the fraud could have a material effect on the financial statements and of any allegations thereof communicated by employees, former employees, analysts, regulators or other has been fully disclosed.
6. We have disclosed to you all related party transactions relevant to the company and that we are not aware of any further related party matters that require disclosure.
7. The financial statements are free from material misstatements, including omissions.
8. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
9. We are not aware of any possible or actual instance of non-compliance with those laws and regulations that provide a legal framework within which the entity conducts its business and which are central to the entity's ability to conduct its business.
10. The following have been properly recorded and when appropriate, adequately disclosed in the financial statements:
 - The identity of, and balances and transactions with, related parties;
 - Assets pledged as collateral.

11. The company has recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have given no guarantees to third parties other than those made in the usual course of business.
12. There have been no events since the balance sheet date that require adjustment or disclosure in the financial statements or notes thereto.
13. The company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters.
14. The company has satisfactory title to all fixed assets included in the accounts and the assets were free from any encumbrances. Fixed asset and depreciation accounts have been reduced in respect of all items that have been sold, scrapped or which are otherwise no longer usable.
15. All expenditure capitalised in respect of fixed assets represents expenditure incurred in acquiring additional assets or improving existing assets. No expenditure that has been capitalised is of a revenue nature and there are no items of a capital nature that has been treated as revenue.
16. The company has no plans or intentions that may materially alter the carrying value or classification of assets reflected in the financial statements.
17. Except as disclosed in the financial statements, the results for the year were not materially affected by:
 - Transactions of a sort not usually undertaken by the company,
 - Circumstances of an exceptional or non-recurrent nature,
 - Charges or credits relating to prior periods, or,
 - Any changes in the basis of accounting.
18. Balances included in the financial statements are all valid debtors.
19. The company has not contracted for any capital expenditure.
20. That, having regard to the position of the company at the date of this letter and the circumstances which we consider likely to occur during the coming year, there is a reasonable expectation that the company has adequate resources to continue operations for the foreseeable future. For this reason it is appropriate to adopt the going concern basis in preparing the financial statements.
21. Audit adjustments of £Nil were identified and adjusted as detailed in appendix 1: schedule of audit adjustments made.
22. There are no audit adjustments not processed.

For and on behalf of the board of directors



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M G Green – Chairman

01 May 2026