ArmstrongWatson®
Accountants, Business & Financial Advisers

The Trustees
Cample Line
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Cample
Dumfriesshire
DG3 5HD

Date: 8 September 2026
Please ask for: Karen Rae
Our Ref: 671/17(58435)
Your Ref:
T: 01387 955900
e: karen.rae@armstrongwatson.co.uk

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 December 2025, the following representations were made to us by the management and Trustees. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

Financial Statements

1 You have fulfilled your responsibility as Trustees, as set out in the terms of our engagement letter dated 24 April 2024, under the Charities and Trustee Investment (Scotland) Act 2005 (the Act) for preparing financial statements in accordance with the Act and the Statement Of Recommended Practice for Charities which we have drafted on your behalf, which give a true and fair view of the financial position of the charity as of 31 December 2025 and of the results of its operations for the year then ended and for making accurate representations to us.

2 Significant assumptions used by you in making accounting estimates, including those measured at fair value, are reasonable.

3 You have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4 You have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

5 Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards. You confirm that the related party relationships and transactions on the attached sheet are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.

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Chartered Financial Planners

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6 All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

7 You confirm that the financial statements are free from material misstatements, including omissions. You believe that those uncorrected misstatements identified during the preparation of the financial statements are immaterial both individually and in aggregate to the financial statements as a whole.

8 You confirm that, having considered your expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. You confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for your consideration that the financial statements should be drawn up on a going concern basis.

Information provided

9 All accounting records and relevant information have been made available to us for the purpose of our preparation of the financial statements. You have provided to us all other information requested and given unrestricted access to persons within the charity from whom we have deemed it necessary to request information.

10 All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.

11 You confirm that you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

12 You confirm that you have disclosed to us the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that you are aware of.

13 The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

14 There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

15 The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

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You confirm to the best of your knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that you can properly make each of the above representations to us.

We should be grateful if you would kindly acknowledge your agreement with this letter by signing the duplicate where indicated and returning it to us.

Yours faithfully

Armstrong Watson LLP

Armstrong Watson LLP

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the Trustees during the course of preparing the charity's accounts.

Signed on behalf of the Board of Trustees by:

David Chan ..... (Signature)

24/09/2026 ..... (Date)

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Name	Relationship	Transactions
Tina Fiske	CEO	None Disclosure re partner's interest in building occupied by charity
Sorcha Carey	Trustee	None
David Clark	Chair of Trustees	None
Alison Gordon	Trustee	None
Sabrina Henry	Trustee	None
Saskia Coulson	Trustee	None
Chloe Ackland	Trustee	None
Zoe Roberts	Trustee	None
Amy Marletta	Trustee	None
Amy Winstanley	Trustee	None