

Lochgoin & Fenwick Covenanters Trust
c/o Graeme Paton
2 Broompark Avenue
PRESTWICK
Ayrshire
KA9 1LR

R.A. Clement & Company
Chartered Accountants
1 Seaford Street
KILMARNOCK
KA1 2BZ

Dear Sirs

We confirm to the best of our knowledge and belief, the following representations given to you in connection with your examination of the Financial Statements for the period ended 31st March 2023.

1. We acknowledge as Trustees our responsibilities under the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 for preparing Financial Statements which give sufficient detail to enable an appreciation of the transactions during the year and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your examination and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. All other records and related information, including Minutes of all the meetings of Trustees, have been made available to you.
2. We believe that the Financial Statements of the Trust should be prepared on a Receipts and Payment basis on the grounds that the total Receipts of the Trust are below £250,000. We believe that no further disclosures relating to the Trust's ability to continue to operate need to be made in the Financial Statements, other than the Notes disclosed therein.
3. We are not aware of any irregularities, including fraud, involving management of the Trust; nor are we aware of any breaches, or possible breaches of statute, regulations, contracts or agreements. No allegations of such irregularities, including fraud, have come to our notice.
4. The Trust has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans, or credit transactions) for Trustees or to guarantee or provide security for such matters.
5. We are satisfied that any transactions with related parties requiring disclosure in the Financial Statements have been made. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Accounts (Scotland) Regulations 2006.
6. There have been no events since the balance sheet date, which necessitate revision of the figures included in the Financial Statements or inclusion of a note thereto. Should further material events occur which may necessitate revision of the figures or inclusion in a note thereto, we will advise you accordingly.

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- 7. We are not aware of any matters of material significance which should be reported to the Office of Scottish Charities Regulator.

- 8. Apart from certain Trustees there are no staff members or other individuals whose services are regularly provided to the Trust on a basis which is either free or materially below normal cost for such services.

Graeme Paton
Graeme Paton (Aug 21, 2026 08:57:20 GMT+1)

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Signed: Graeme Paton, Treasurer for Lochgoin & Fenwick Covenanters Trust

Dated: