To the Trustees of Changes East Lothian

Dear Sirs

In accordance with your instructions given to us, we have examined the financial statements set out on pages 8 to 17. We have not audited the accompanying financial statements and, accordingly, do not express an audit opinion on them.

In carrying out your instructions, we have relied on various representations and statements made to us by the Trustees. Our understanding of those statements are set out below. Please read these representations carefully and, if you agree with our understanding, please sign and return a copy of this letter to us as confirmation of this.

As described in the financial statements you are responsible for the preparation of the accounts for the year ended 31 March 2026, set out on pages 8 to 17 and you consider that the Charity is exempt from an audit.

You confirmed that all accounting records had been made available to us and that all the transactions undertaken by the Charity had been properly reflected and recorded in those records. All other matters relevant to the accounts have been made available to us.

You confirmed that all liabilities, post balance sheet events and transactions with Trustees or their associates that are required to be disclosed are disclosed in the accounts.

You confirm that the Charity's property is appropriately identified and insured.

You confirm that the restricted fund(s) are appropriately recorded. You confirm that the closing restricted fund balances and deferred grants are fairly stated and in line with funder agreements. You consider that all contracts have been delivered to the funders' satisfaction.

You confirm that the Trustees have approved any transfers between funds during the year and any transfers have been agreed with funders.

Yours faithfully

Hollis Accounting Ltd.

Hollis Accounting Limited

I/We* confirm that I/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 the independent examination.

…….. Trustee

…….. Trustee …….. date

Signed on behalf of the Board of Trustees