

# FACULTY OF FORENSIC & LEGAL MEDICINE

of the Royal College of Physicians of London



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**Treasurer**

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3<sup>rd</sup> June 2008

Horwath Clark Whitehill LLP  
St. Bride's House  
10 Salisbury Square  
London  
EC4Y 8EH

Dear Sirs

We provide this letter in connection with your audit of the financial statements of The Faculty of Forensic & Legal Medicine for the period ended 31 December 2007 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity as at 31 December 2007 and of the results of its operations for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice ("UK GAAP").

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you.

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as trustees our responsibility for making accurate representations to you and for the financial statements of the charity.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
4. All accounting records and relevant information have been made available to you for the purpose of your audit.
5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you. All other records and related information have been made available to you.
6. We confirm that the financial statements are free of material misstatements, including omissions.
7. In the event that we publish the trustees' report, independent auditors' report and financial statements electronically, we acknowledge our responsibility for ensuring that controls over the maintenance and integrity of the entity's web site are adequate for this purpose.

8. There are no liabilities or contingent liabilities or guarantees that we have given to third parties other than those disclosed in the financial statements.
9. No claims in connection with litigation have been or are expected to be received.
10. All grants, donations and other incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.
11. We confirm that we are not aware of any breaches of our charitable trusts and that we have advised you of the existence of all endowments and funds maintained by us.
12. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.
13. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
14. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
15. We are not aware of any fraud or suspected fraud affecting the charity involving management, those charged with governance or employees who have a significant role in internal control or who could have a material effect on the financial statements.
16. We are not aware of any allegations by employees, former employees, analysts, regulators or others of fraud, or suspected fraud, affecting the charity's financial statements.
17. We confirm that we 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.
18. 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.
19. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties that are required to be disclosed in the financial statements in accordance with Financial Reporting Standard 8 and with the recommendations of the Statement of Recommended Practice, 'Accounting and Reporting by Charities (revised 2005)' or any other requirement other than matters that we consider have been appropriately and adequately disclosed. We have confirmed this with all key managers and other individuals who are in a position to influence or are accountable for the stewardship of the charity.
20. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or related business risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.
21. We have no plans or intentions that might materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Yours faithfully,

*Peter Schutte*

Signed on behalf of the Board of Trustees