

WSET

The Charity for Free Expression

Free Word Centre, 60 Farringdon Road, London, EC1R 3GA

Tel: 020 7324 2522

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www.indexonensorship.org

haysmacintyre
Fairfax House
15 Fulwood Place
London
WC1V 6AY

Date: 23/9/10

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of Writers and Scholars Educational Trust, the charity for the year ended 31 March 2010.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity with relevant knowledge and experience, and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We acknowledge as trustees our responsibilities under the Charities Act 1993 for preparing financial statements that give a true and fair view and for making accurate representations to you as auditors.
2. We confirm that all accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the charity and group have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustees' meetings, have been made available to you.
3. We confirm that the charity or group has no liabilities or contingent liabilities other than those disclosed in the accounts.
4. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
5. We confirm that the charity or group 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 trustees, nor to guarantee or provide security for such matters.
6. We confirm that we have disclosed to you all related party transactions relevant to the charity or group and that we are not aware of any further related party matters that require disclosure.
7. We confirm that the financial statements correctly disclose the Trustees' remuneration, and is drawn up in accordance with the SORP.
8. We confirm that the charity or group has not contracted for any capital expenditure other than as disclosed in the accounts.

WRITERS & SCHOLARS EDUCATIONAL TRUST

EDITOR IN CHIEF/CHIEF EXECUTIVE: John Kampfner

TRUSTEES: Jonathan Dimbleby (Chair), Alexandra Pringle, Mark Stephens, Christopher Hird, Kenan Malik, Katie King, Sir Andrew Motion, Matthew Parris, Sir Ken Macdonald

Registered Charity No 325 003 VAT Registration No 241 0195 06

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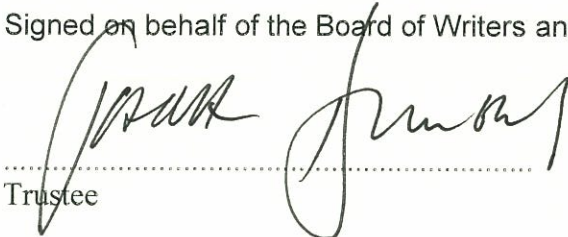
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9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its business and which are central to the entity's ability to conduct its business, namely charity law.
10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and error. We confirm that we have disclosed to you the results of our own risk assessment and believe that the financial statements are not misstated as a result of fraud or error.
11. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
12. We confirm that in our opinion the charity's and group's financial statements should be prepared on the going concern basis as we have no reason to believe that the charity or group will be unable to continue as a going concern for twelve months from the date of this letter. This is on the basis that the current and future sources of funding or support will be adequate for the charity's and group's needs.

We understand that the charity's trading subsidiary, Writers and Scholars International Limited made a loss in the financial year and has net liabilities at the balance sheet date. We confirm our continued support for the trading subsidiary and confirm that we will not demand repayment of the amounts owing to the charity from the company until all other liabilities and commitments have been met.
13. You highlighted in your management letter that no misstatements were detected during the course of your audit other than clearly trivial items. We confirm that we are not aware of any other misstatements that have been identified in respect of these accounts.
14. All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.

Yours faithfully

Signed on behalf of the Board of Writers and Scholars Educational Trust by:



Trustee

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