

**PricewaterhouseCoopers LLP**

7 More London Riverside  
London  
SE1 2RT

Dear Sirs

**Letter of Representation: Wandsworth Primary Care Trust Charity**

This representation letter is provided in connection with your audit of the financial statements of Wandsworth Primary Care Trust Charity (charity number 1052327) (the "charity") for the year ended 31 March 2013 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP), and have been prepared in accordance with the Charities Act 2011 and Regulation 8 of The Charities (Accounts and Reports) Regulations 2008.

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

We confirm, for all trustees at the time the trustees' report is approved, to the best of our knowledge and belief, and having made the appropriate enquiries, the following representations:

***Financial Statements***

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 4 November 2013, for the preparation of the financial statements in accordance with UK GAAP and the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008; in particular the financial statements give a true and fair view in accordance therewith.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- All grants, donations and other income have been notified to you and where the receipt is subject to specific terms or conditions, we confirm that they have been recorded in restricted funds. There have been no breaches of terms or conditions during the period in the application of such income.
- We confirm that to the best of our knowledge all income receivable by the charity and the group during the accounting period has been included in the financial statements. Where material, gifts in kind and intangible income have been included at a reasonable estimate of their value to the charity and the group or at the amount actually realised.
- Significant assumptions used by us in making accounting estimates, including those surrounding measurement at fair value, are reasonable.

- All events subsequent to the date of the financial statements for which UK GAAP requires adjustment or disclosure have been adjusted or disclosed.
- There are no uncorrected misstatements.

### ***Information Provided***

- Each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that you (the charity's auditors) are aware of that information.
- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the charity from whom you determined it necessary to obtain audit evidence.
- So far as each trustee is aware, there is no relevant audit information of which you are unaware.

### ***Fraud and non-compliance with laws and regulations***

- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the charity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the charity's financial statements communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

### ***Related party transactions***

We have disclosed to you the identity of the charity's related parties and all the related party relationships and transactions of which we are aware.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of FRS 8, "Accounting and Reporting by Charities: Statement of Recommended Practice" or other requirements, the Charities Act 2011 and The Charities (Accounts and Reports) Regulations 2008.

We confirm that we have identified to you all employees with emoluments over £60,000, as defined by "Accounting and Reporting by Charities: Statement of Recommended Practice", and included their emoluments in the financial statement disclosures.

### ***Employee Benefits***

We confirm that we have made you aware of all employee benefit schemes in which employees of the charity participate.

### ***Contractual arrangements/agreements***

All contractual arrangements (including side-letters to agreements) entered into by the charity have been properly reflected in the accounting records or, where material (or potentially material) to the financial statements, have been disclosed to you.

### ***Litigation and claims***

We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and such matters have been appropriately accounted for and disclosed in accordance with UK GAAP.

### ***Taxation***

We have complied with the taxation requirements of all countries within which we operate and have brought to account all liabilities for taxation due to the relevant tax authorities whether in respect of any corporation or other direct tax or any indirect taxes. We are not aware of any non-compliance that would give rise to additional liabilities by way of penalty or interest and we have made full disclosure regarding any Revenue Authority queries or investigations that we are aware of or that are ongoing.

In managing the tax affairs of the charity, we have taken into account any special provisions such as transfer pricing, debt cap, tax avoidance disclosure and controlled foreign companies legislation as applied in different tax jurisdictions.

We confirm that to the best of our knowledge, throughout the year, the charity has acted within its charitable objectives and therefore there are no activities on which the charity should be accounting for direct taxes.

### ***Transfer of charity***

We confirm that on 1 April 2013 the Wandsworth Primary Care Trust charity was transferred as a going concern to St George's Healthcare NHS Trust...We advise you that St George's Healthcare NHS Trust and St George's Hospital Charity have submitted a request to the Department of Health to implement a Statutory Order to transfer the Wandsworth Primary Care Trust charity to St George's Hospital Charity. We anticipate that this transfer will become effective in March 2014.

As minuted by the board of St George's Healthcare NHS Trust at its meeting on 30 January 2014

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Steve Bolam, Director of Finance Performance and Informatics – St George's Healthcare NHS

For and on behalf of St George's Healthcare NHS Trust – corporate trustee for Wandsworth Primary Care Trust Charity

Date .....