
**7b - Trustees' Annual Report and Accounts for the Year Ended
31 December 2008 – Annex B**

haysmacintyre
Fairfax House
15 Fulwood Place
London
WC1V 6AY

Date:

Dear Sirs

The financial statements of the General Medical Council for the year ended 31 December 2008 have been considered and approved at a duly convened meeting of the Board of Trustees. The undersigned was authorised to sign the balance sheet on behalf of the Board to give you the following assurances in connection with your audit. In making these representations we acknowledge our obligations under the Charities' Act 1993.

We confirm that the following representations are made on the basis of enquiries of management and staff 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:

(a) Availability of information:

We acknowledge as trustees our responsibility under the Charities Act 1993 for preparing the financial statements, and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you, including the minutes of all trustees' and members and management meetings which are a complete and authentic record of the proceedings at those meetings.

(b) Transactions with trustees (or persons connected with them):

Except as disclosed in the financial statements, the charity has not had, or entered into, at any time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees (or persons connected with them) or to guarantee and provide security for such matters.

(c) Trustees' Remuneration:

We confirm that the financial statements correctly disclose the Trustees' remuneration and reimbursement of expenses and is drawn up in accordance with the SORP.

(d) Related party transactions:

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions including the identity of all related parties and are not aware of any other matters which require disclosure.

(e) Compliance with laws and regulations:

We are not aware of any irregularities, including fraud, involving management including those with significant roles in internal control, employees of the charity or other persons; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's trust deed which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

(f) Fraud

We acknowledge our responsibility for the design and implementation of internal controls 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.

(g) Contingent liabilities:

There is no litigation or claims against the charity or other contingent liabilities at the balance sheet date expected to result in a material loss to the charity or in commitments which it cannot meet.

(h) Events after the balance sheet date:

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or the inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

(i) Going concern:

We have no reason to believe that the charity will be unable to continue as a going concern for twelve months from the date of this letter. We therefore believe that it is appropriate for the charity's financial statements to have been prepared on a going concern basis. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

(j) Unadjusted misstatements:

We are not aware of any non-trivial unadjusted misstatements that were detected during the course of your audit.

(k) Grants and donations:

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

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Trustee