

20 May 2010

haysmacintyre
Fairfax House
15 Fulwood Place
London
WC1V 6AY

Regent's Place
350 Euston Road
London NW1 3JN

Switchboard: 0845 357 8001
Central Fax: 020 7189 5001
Central Email: gmc@gmc-uk.org
www.gmc-uk.org

Dear Sirs

Letter of Representation

This representation letter is provided in connection with your audit of the financial statements of The General Medical Council, the charity for the year ended 31 December 2009.

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 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 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 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 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 has not contracted for any capital expenditure other than as disclosed in the accounts.
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 financial statements should be prepared on the going concern basis as 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. This is on the basis that the current and future sources of funding or support will be adequate for the charity's needs.
13. We are not aware of any misstatements that were detected during the course of your audit. 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 Trustees by:

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