



**The Clatterbridge
Cancer Centre**
NHS Foundation Trust

Our Ref: AC_May_GTLor

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23rd May 2019

Dear Sirs

The Clatterbridge Cancer Centre NHS Foundation Trust
Financial Statements for the year ended 31 March 2019

This representation letter is provided in connection with the audit of the financial statements of The Clatterbridge Cancer Centre NHS Foundation Trust and its subsidiary undertakings, Clatterbridge Propcare Services Limited, The Clatterbridge Pharmacy Ltd, Clatterbridge Private Clinic LLP and The Clatterbridge Cancer Charity for the year ended 31st March 2019 for the purpose of expressing an opinion as to whether the group and parent Trust financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards, the NHS Foundation Trust Annual Reporting Manual issued by NHS and the Department of Health and Social Care Group Accounting Manual 2018-19.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Group Financial Statements

- i. As Trust Board members, we have fulfilled our responsibilities under the National Health Services Act 2006 for the preparation of the group and parent Trusts's financial statements in accordance with International Financial Reporting Standards, the NHS Foundation Trust Annual Reporting Manual (the ARM) and the Department of Health and Social Care Group Accounting Manual 2018-19 (GAM); in particular the group and parent Trust financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and parent Trust and these matters have been appropriately reflected and disclosed in the group and parent Trust financial statements.
- iii. The Trust has complied with all aspects of contractual agreements that could have a material effect on the group and parent Trust financial statements in the event of non-compliance. There has been no non-compliance with requirements of the Care Quality

Commission or other regulatory authorities that could have a material effect on the group and parent Trust financial statements in the event of non-compliance.

- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- vi. In calculating the amount of income to be recognised in the group and parent Trust financial statements from other NHS organisations we have applied judgement, where appropriate, to reflect the appropriate amount of income expected to be derived by the Trust in accordance with the International Financial Reporting Standards and the GAM. We are satisfied that the material judgements used in the preparation of the group and parent Trust financial statements are soundly based, in accordance with International Financial Reporting Standards and the GAM, and adequately disclosed in the group and parent Trust financial statements. There are no other material judgements that need to be disclosed.
- vii. We acknowledge our responsibility to participate in the Department of Health and Social Care's agreement of balances exercise and have followed the requisite guidance and directions to do so. We are satisfied that the balances calculated for the Trust ensure the group and parent Trust financial statements and consolidation schedules are free from material misstatement, including the impact of any disagreements.
- viii. Except as disclosed in the group and parent Trust financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the group and parent Trust has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- ix. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the GAM.
- x. All events subsequent to the date of the group and parent Trust financial statements and for which International Financial Reporting Standards and the GAM require adjustment or disclosure have been adjusted or disclosed.
- xi. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The group and parent Trust financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xii. We have considered the unadjusted misstatements schedule included in your Audit Findings Report and attached. We have not adjusted the group and parent Trust financial statements for these misstatements brought to our attention as they are immaterial to the results of the group and parent Trust and its financial position at the year-end.

Comment [GEJ1]: Delete if there are no adjusted misstatements or disclosure changes. However, the final sentence in xi below should be included in the letter "The financial statements are free of material misstatements, including omissions"

The group and parent Trust financial statements are free of material misstatements, including omissions.

- xiii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiv. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the group and parent Trust financial statements.
- xv. We can confirm that the financial guarantee provided to Laing O'Rourke by the Trust in respect of Clatterbridge Propcare Services Limited has a fair value of nil at 31 March 2019 and that this remains appropriate at the time of signing this letter.

Information Provided

- xvi. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the group and parent Trust financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the Trust from whom you determined it necessary to obtain audit evidence.
- xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- xviii. All transactions have been recorded in the accounting records and are reflected in the group and parent Trust financial statements.
- xix. We have disclosed to you the results of our assessment of the risk that the group and parent Trust financial statements may be materially misstated as a result of fraud.
- xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and parent Trust and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the group and parent Trust financial statements.
- xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the group and parent Trust's financial statements communicated by employees, former employees, analysts, regulators or others.
- xxii. 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.
- xxiii. We have disclosed to you the identity of the group and parent Trust's related parties and all the related party relationships and transactions of which we are aware.

- xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the group and parent Trust financial statements.

Annual Report

- xxv. The disclosures within the Annual Report fairly reflect our understanding of the group's and parent Trust's financial and operating performance over the period covered by the financial statements.

Annual Governance Statement

- xxvi. We are satisfied that the Governance Statement fairly reflects the Trust's risk assurance framework and we confirm that we are not aware of any significant risks that are not disclosed within the Governance Statement.

Approval

The approval of this letter of representation was minuted by the Trust's Audit Committee at its meeting on 23rd May 2019.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Board of Directors