



The Board  
Londonwide Local Medical Committees and Londonwide Enterprise Ltd  
Tavistock House South  
Tavistock Square  
London  
WC1H 9LG

Date: 6<sup>th</sup> July 2023

Dear Sirs,

**Audit of Londonwide Local Medical Committees Limited and Londonwide Enterprise Limited:  
Year ended 31 March 2023**

We have substantially completed our audit of Londonwide Local Medical Committees Limited and Londonwide Enterprise Limited, with no significant matters outstanding. The scope of our audit is as set out in our engagement letter issued on 5<sup>th</sup> June 2023. We are responsible for forming and expressing an opinion on the financial statements which have been prepared by management with the oversight of those charged with governance; our audit does not relieve management and those charged with governance of their responsibilities.

As outlined in our engagement letter, our audit is conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement in the financial statements.

This letter communicates matters of significance arising during our audit which we are required to communicate to you by our professional standards or that we consider should be drawn to your attention in writing because of their nature or potential impact.

**Internal control**

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

During the course of the audit, we did not identify any internal control deficiencies.

**Independence**

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors. We can confirm that we have identified no new threats to independence since we issued our audit engagement letter.

**Management representations**

We include as an attachment to this letter the management representation letter which sets out representations we have sought from management and the misstatements that we have noted during the course of our audit, above the level of trivial, for adjustment.

This letter is to be regarded as confidential to Londonwide Local Medical Committees Limited. It has been prepared for the sole use of the Board of Directors. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this letter, or any part of it, is disclosed to a third party, our written consent must first be obtained.

I would like to express our thanks for the assistance of your team during our audit.

Please do not hesitate to contact me if you would like to discuss any of the above matters further.

Yours faithfully

Signed:   
[Alistair Wesson \(Jul 6, 2023 11:58 GMT+1\)](#)

Alistair Wesson

Partner

For and on behalf of Mazars LLP

## **Management Representation Letter – to be provided on LLMC letter head**

Mazars  
First Floor  
Two Chamberlain Square  
Birmingham  
B3 3AX

Dear Alistair,

### **Londonwide Local Medical Committees Ltd & Londonwide Enterprise Ltd - audit for year ended 31 March 2023**

This representation letter is provided in connection with your audit of the financial statements of Londonwide Local Medical Committees Ltd & Londonwide Enterprise Ltd for the year ended 31 March 2023 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the Companies Act 2006 and relevant legislation and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

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, inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you.

#### **Our responsibility for the financial statements and accounting information**

We believe that we have fulfilled our responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Companies Act 2006 and relevant legislation and United Kingdom Accounting Standards.

#### **Our responsibility to provide and disclose relevant 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 material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the company you determined it was necessary to contact in order to obtain audit evidence.

We confirm as directors that we have taken all the necessary steps to make us aware, as directors, of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as we are aware there is no relevant audit information of which you, as auditors, are unaware

#### **Accounting records**

We confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you in accordance with section 499 of the Companies Act 2006.

### **Section 172 (1) Statement**

We have satisfied ourselves that both organisations falls below the threshold to require disclosure in relation to the section 172(1) statement in accordance with The Companies (Miscellaneous Reporting Requirements) 2018.

### **Accounting policies**

We confirm that we have reviewed the accounting policies applied during the year in accordance with Section 10 of Financial Reporting Standard 102 and consider these policies appropriate to faithfully represent the effects of transactions, other events or conditions on the company's financial position, financial performance and cash flows.

### **Accounting estimates**

We confirm that the methods, significant assumptions and the data used in making the accounting estimates are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

### **Contingencies**

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the company have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Companies Act 2006 and relevant legislation and United Kingdom Accounting Standards.

### **Laws and regulations**

We confirm that we have disclosed to you all those events of which we are aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

We have complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

### **Fraud and error**

We acknowledge our responsibility as directors of the company, for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

We have disclosed to you:

- all the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the entity involving:
  - management and those charged with governance;

- employees who have significant roles in internal control; and
- others where fraud could have a material effect on the financial statements.

We have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

### **Transactions with directors**

We confirm that the company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities including loans, quasi-loans, credit transactions, mutually beneficial arrangements, or guarantees or security for the foregoing or assumed or assigned any such rights or liabilities for any directors, shadow directors, alternate directors, or their connected persons, or non-director officers except as permitted by the Companies Act 2006 and as disclosed in the financial statements.

No director or their connected persons had a direct or indirect material interest in any other transaction or arrangement with the company other than those disclosed in accordance with section 413 of the Companies Act 2006 or exempted from disclosure by the Act.

### **Directors' emoluments**

We confirm that the directors' remuneration of £447,410 is accurate for Londonwide Local Medical Committees. We confirm that no directors were remunerated in Londonwide Enterprise Limited.

### **Related party transactions**

We confirm that all related party relationships, transactions and balances, (including sales, purchases, loans, transfers, leasing arrangements and guarantees) have been appropriately accounted for and disclosed in accordance with the requirements of the Companies Act 2006 and relevant legislation and United Kingdom Accounting Standards.

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

### **Impairment review**

To the best of our knowledge, there is nothing to indicate that there is a permanent reduction in the recoverable amount of the fixed assets below their carrying value at the balance sheet date. An impairment review is therefore not considered necessary.

### **Charges on assets**

All the company's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

### **Future commitments**

We have no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

### **Subsequent events**

We confirm all events subsequent to the date of the financial statements and for the Companies Act 2006 and relevant legislation and United Kingdom Accounting Standards require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

**Covid-19**

We confirm that we have carried out an assessment of the potential impact of the Covid-19 Virus pandemic on the business, including the impact of mitigation measures and uncertainties, and that the disclosure in the Directors Report to the financial statements fairly reflects that assessment.

**Impacts of Russian Forces entering Ukraine**

We confirm that we have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the business, including the impact of mitigation measures and uncertainties, and that the disclosure in the Directors Report in the financial statements fairly reflects that assessment.

**Brexit**

We confirm that we have carried out an assessment of the impact of the United Kingdom leaving the European Union, including the impact of the Trade and Cooperation Agreement, and that the disclosure in the Directors' Report fairly reflects that assessment.

**Going concern**

To the best of our knowledge there is nothing to indicate that the company will not continue as a going concern in the foreseeable future. The period to which we have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

**Unadjusted misstatements**

We confirm that there were no unadjusted audit misstatements.

**Ultimate parent company**

The ultimate parent company for Londonwide Enterprise Ltd is Londonwide Local Medical Committees Ltd, a company incorporated in the United Kingdoms.

Yours faithfully

Director .....