**LETTER OF REPRESENTATION**

**ROC Events Limited**

**(Company No. 06722032)**

Kingston Smith LLP

Devonshire House

60 Goswell Road

London

EC1M 7AD

Dear Sirs,

We confirm to the best of our knowledge and belief the following representations given to you in connection with your audit of the company's financial statements for the year ended 30 September 2018. We confirm that they 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.

**General**

1. We acknowledge our responsibility for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.
2. We acknowledge our responsibility for preparing financial statements in accordance with the Companies Act 2006 and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice/UK GAAP) and are satisfied that the financial statements give a true and fair view.
3. We acknowledge and agree it is our responsibility to design and implement internal control systems to prevent and detect fraud and error in safeguarding the assets of the company.
4. We confirm that the accounting policies selected are suitable to the company's circumstances and that they have been applied consistently; that any judgements and estimates made are reasonable and prudent; and that it is appropriate to prepare the financial statements on a going concern basis.
5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.

**Information Provided**

1. We have provided you with:
2. 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;
3. Additional information that you have requested from us for the purpose of the audit; and
4. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
5. All transactions have been recorded in the accounting records and are reflected in the financial statements.
6. 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.
7. We have disclosed to you the identity of all of the entity’s related parties, related party relationships and transactions of which we are aware and the name of the ultimate controlling party of the company.

**Assets and Liabilities**

1. All known assets and liabilities as at the balance sheet date have been included in the financial statements.
2. We confirm the company has satisfactory title to all assets and there are no liens or encumbrances on the company’s assets.
3. We confirm that the financial statements disclose appropriately all liabilities, actual and contingent, and have disclosed all guarantees given to third parties.
4. The value and classification of assets and liabilities in the financial statements is not materially affected by management's plans and intentions*.*

## **Transactions Involving Directors and Connected Persons**

1. We confirm that there are no transactions with, or on behalf of, the directors or their associates, or contracts in which the directors or their associates have an interest, which are required to be disclosed in the financial statements under the provisions of the Companies Act 2006 other than those detailed in the notes to the financial statements.

**Fraud**

1. We agree it is our responsibility to design and implement internal controls to prevent and detect fraud.
2. 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.
3. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements.
4. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.

## **Contingent Liabilities**

1. Provision has been made where a material loss is expected to result from any litigation or claim against the company. Other contingent liabilities at the balance sheet date, none of which are expected to result in a material loss to the company or in commitments which it cannot meet, have been disclosed in the financial statements.

## **Going Concern & Future Cash Requirements**

1. In our opinion the company will have adequate cash resources available to finance its trading and meet its obligations during the course of the twelve months following the date of approval of the financial statements. Accordingly, the financial statements have been drawn up on a going concern basis.

## **Post Balance Sheet Events**

1. All events subsequent to the date of the financial statements and for which the financial statements require adjustment or disclosure have been adjusted or disclosed.

**Data Protection Act**

1. We confirm that the company complied with the statutory requirements of the Data Protection Act during the year.

**Laws and regulations**

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

## **Unadjusted Errors**

1. We confirm that we are not aware of any non-trivial unadjusted errors in the financial statements.

**Yours faithfully**

# **For and on behalf of the Board**

**........................................ ........................................**

**Director Date**