



The Francis Forbes Society for Australian Legal History

ABN 55 099 158 620 ACN 099 158 620

30 October 2019

Mr M Boyle
Partner
Nexia Sydney Partnership
PO Box H195
AUSTRALIA SQUARE NSW 1215

This representation letter is provided in connection with your audit of the financial report of the Francis Forbes Society For Australian Legal History and the Francis Forbes Fund for the year ended 30 June 2019 for the purpose of expressing an opinion as to whether the financial report gives a true and fair view in accordance with the Australian Accounting Standards (including the Australian Accounting Interpretations) and, when appropriate, relevant statutory and other requirements.

We acknowledge our responsibility for ensuring that the financial report is in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and, when appropriate, relevant statutory and other requirements, and confirm that the financial report is free from material misstatement, including omissions.

Financial Report

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole.

Information Provided

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

- We have made available to you:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - Minutes of all meetings of directors.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.

- 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; or
 - Others where the fraud could have a material effect on the financial report.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
- 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 the financial report.
- We confirm that the fund is compliant with the Public Ancillary Fund Guidelines 2011
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We confirm that the company has the ability to continue as a going concern. Accordingly, the financial reports are prepared on a going concern basis.
- We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error. We have established and maintained adequate internal controls to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully,

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Carol Webster

Treasurer

Date: