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**JNCC Support Co
Monkstone House,
City Road,
Peterborough,
PE1 1JY**

26 June 2006

Moore Stephens
Rutland House,
Minerva Business Park,
Lynch Wood,
Peterborough,
PE2 6PZ

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of JNCC Support Co for the year ended 31 March 2006 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the company for the period then ended in accordance with UK generally accepted accounting practice.

By a resolution of the board, passed today, I am directed to confirm to you, in respect of the financial statements of the company for the period ended 31 March 2006, the following:-

1. We acknowledge as directors our responsibilities under the Companies Act 1985 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you.
2. We acknowledge as directors our responsibilities for the design and implementation of internal control in order to prevent and detect fraud.
3. We confirm that we have disclosed separately to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We confirm that we are not aware of any instance of fraud, and have no suspicions of any fraud, involving members of management or employees who have a significant role in internal control.
5. We confirm that we have neither knowledge nor suspicion of fraud in any circumstances where such fraud or suspected fraud could have a material effect on the financial statements.
6. We confirm that we are not aware of any allegations of fraud or suspected fraud with a potential effect on the financial statements which have been communicated to us by employees, former employees, regulators or other third parties.
7. We confirm to you that we have disclosed to you all known instances of actual or possible non-compliance with laws and regulations, where such instances have or could have an effect upon the financial statements.
8. We confirm the completeness of the information provided to you regarding the identification of related parties.
9. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
 - a. losses arising from sale and purchase commitments;
 - b. agreements and options to buy back assets previously sold;
 - c. assets pledged as collateral.
10. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
11. We have no plans to abandon activities or other plans or intentions that will result in any excess or obsolete stocks, and no stock is stated at an amount in excess of net realisable value.

12. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, other than as disclosed in the financial statements.
13. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and all guarantees that we have given to third parties. In particular we confirm that we are not aware of any claim arising on the company from the MESH project.
14. There have been no events subsequent to the balance sheet date that require adjustment of or disclosure in the financial statements.
15. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
16. To the best of our knowledge and belief, the information disclosed in the financial statements in respect of parties which control the company is complete and accurate.
17. In particular, no director, shadow director, their connected persons or other officers had any indebtedness, agreement concerning indebtedness or disclosable interest in a transaction with the company at any time during the year.
 - a. Except as disclosed in the financial statements, the results for the year were not materially affected by:
 - a. any change in accounting policies;
 - b. transactions of a type not usually undertaken by the company;
 - c. circumstances of an exceptional or non-recurrent nature; or
 - d. charges or credits relating to prior periods.
18. There is no pending or potential litigation against the company and there are no contingencies of a material amount for which provision has not been made in the financial statements.
19. We confirm that we have reviewed going concern considerations and are satisfied that it is appropriate for the financial statements to have been drawn up on the going concern basis. In reaching this opinion we have taken into account all relevant matters of which we are aware and have considered a future period of at least one year from the date on which the financial statements are to be approved.
20. We do not consider that any disclosures are required in the financial statements in relation to the adoption of the going concern basis in order to show a true and fair view.
21. In our opinion, the differences included in the attached schedule are not material, and therefore do not require adjustment to be made to the financial statements.

We confirm that the above representations 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 above representations to you.

Yours faithfully

D Steer
Director

Signed on behalf of the board

On _____ (date)