

Crowe U.K LLP
Riverside House
40-46 High Street
Kent
ME14 1JH

Dear Sirs

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that, to the best of our knowledge and belief, we can properly make each of these representations to you in connection with your report on the financial for ESG Corporate Community Interest Company for the period ended 31 July 2022.

1. We acknowledge that the work carried out by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. All the transactions undertaken by the company have been properly reflected and recorded in the accounting records or other information provided to you. All other records and related information.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors. We are not aware of any fraud, suspected fraud or allegations of fraud affecting the company.
4. There are no liabilities, contingent liabilities or guarantees that we have given to third parties other than those disclosed in the financial statements.
5. No claims in connection with litigation have been or are expected to be received.
6. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
7. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business.
8. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with the requirements of applicable accounting standards
9. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the company is a going concern. We are unaware of any events, conditions, or risks beyond the period of assessment that may cast significant doubt on the ability to continue as a going concern.
10. We confirm our understanding that the return form and supporting calculations incorporate a calculation of the tax adjusted profits/losses and resulting corporation tax liability under the provisions of corporation tax self-assessment. We confirm that we understand that it is the responsibility of the directors of the company to ensure that the return is correct and complete

and that in particular we have notified you of any adjustments required to the computed results where transactions have not been wholly, exclusively and necessarily in the course of business operations. For the purpose of calculating the company's corporation tax liability, I confirm there are no associated companies.

11. During the period ended 31 July 2022, no employees of the company have been placed on furlough and no claims have been made under the government's Coronavirus Job Retention Scheme (CJRS).

Boxes 471 and 472 of the CT600 tax return form require the company to report the amount of the CJRS and Job Support Scheme (JSS) payments that the company has claimed, as well as the amount the company is entitled to. You have included in box 471 on the CT600 form the amount of the claim per the accounts and have included the same figure in box 472 on the basis that you have assumed the company is entitled to the amount claimed. We confirm to you that this disclosure is correct.

We acknowledge that the scope of your work does not extend to reviewing the claim or confirming that the claim is correct.

HMRC have announced a £100 million investment in a Taxpayer Protection Taskforce to crack down on those who defraud Covid-19 government support initiatives, including the CJRS. For this reason, it is important to ensure all claims are in line with both eligibility criteria and government guidance for calculating the claims. The complexity of the rules mean that it is easy for employers to make errors in their claims. This can range from not fully understanding when an employee is eligible or not, calculating the claim amounts incorrectly, or claims becoming invalid due to employees working when they should not be.

If overclaimed amounts are left unresolved, HMRC will crystallise these amounts into a tax charge, as well as charging possible penalties and interest on these amounts. We confirm that we may wish to consider reviewing the CJRS claims to confirm there are no overclaims that need to be reported to HMRC. We note that you can perform a review of CJRS claims to ensure all aspects of the claim are correct or efficiently resolve any overclaimed amounts and we will contact you should we want to proceed with this.

The CT600 form (at Box 647) should also include details of any amounts claimed under the Eat Out to Help Out scheme. We confirm that we have not claimed under this scheme.

We confirm that we have not received any other Covid related government grants that are not separately disclosed on the tax return.

Yours faithfully,



Director

Signed on behalf of the board.

ESG CORPORATE COMMUNITY INTEREST COMPANY

09 OCTOBER 2022