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 statements of ESG Corporate Community Interest Company for the year ended 31 July 2023.

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, including minutes of the directors’ and shareholders meetings have been made available to you.

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. 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 all amounts and disclosure in the accounts, in relation to loans from directors and third parties, is considered accurate and complete including any security given.

10. 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.

11. We confirm our understanding that this 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.

12. For the purpose of calculating the company’s corporation tax liability, we confirm there are no associated companies.

13. We confirm that there are no specified future performance related conditions in relation to the £223,580 grant from via Gambling Commission. Therefore, we believe that following the performance model set out in section 24 of FRS 102 the grant income has been correctly recognised on receipt.

Yours faithfully

Lee Willows
Founder & Exec Chair
For and on behalf of ESG Gaming
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