

(Client's Letterhead)

Deloitte LLP
3 Victoria Square
Victoria Street
St Albans
AL1 3TF

XX XXXXXX 2021

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of International Planned Parenthood Federation and its consolidated financial statements for the year ended 31 December 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of International Planned Parenthood Federation, its subsidiaries and the group as of 31 December 2020 and of the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with applicable accounting framework and the Charities Act 2011.

We acknowledge as trustees our responsibilities for preparing financial statements for the charity and its consolidated financial statements which give a true and fair view and for making accurate representations to you.

We confirm, to the best of our knowledge and belief, the following representations.

Financial statements

1. We understand and have fulfilled our responsibilities for the preparation of the financial statements in accordance with the applicable financial reporting framework and the Charities Act 2011 which give a true and fair view, as set out in the terms of the audit engagement letter.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value and assessing the impact of Covid-19 on the charity and the Group, are reasonable. In particular, when assessing the impact of Covid-19 on the charity and the Group we have considered the following:
 - The assumptions in our forecast cash flow, income and expenditure for one year from signing are sound.
 - The disclosures in the financial statements provide an accurate representation of the Group's response and considerations of Covid-19 and our ability to continue as a going concern..
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of FRS 102 Section 33 and the Charities SORP.
4. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment of or disclosure have been adjusted or disclosed.
5. The effects of uncorrected misstatements and disclosure deficiencies are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements and disclosure deficiencies, if any, is detailed in the appendix to this letter.

6. We confirm that the financial statements have been prepared on the going concern basis and disclose in accordance with FRS 102 all matters of which we are aware that are relevant to the charity and Group's ability to continue as a going concern including principal conditions or events and our plans. We do not intend to liquidate the charity and the Group or cease trading as we consider we have realistic alternatives to doing so. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the charity and Group's ability to continue as a going concern. We confirm the completeness of the information provided regarding events and conditions relating to going concern at the date of approval of the financial statements, including our plans for future actions.
7. We confirm the following:
 - The assumptions in our forecast cash flow, income and expenditure for one year from signing are sound.
 - The disclosures in the financial statements provide an accurate representation of the Group's response and considerations of Covid-19 and our ability to continue as a going concern.
 - Our plans for future actions in relation to going concern are feasible.
8. Having considered our income streams and based on management's close monitoring of grants and donations, we are satisfied that the total value of income as reported is not materially misstated.
9. All grants, donations and other incoming resources, the receipt of which is subject to specific restrictions, terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.
10. All constructive obligations for grants meeting the conditions set out in FRS 102 Section 21 "Provisions and Contingencies" and the Charities SORP have been recognised in the financial statements.
11. We consider there to be appropriate controls in place to ensure overseas payments are applied for charitable purposes.
12. We are not aware of events or changes in circumstances occurring during the period which indicate that the carrying amount of fixed assets (including investment properties) may be materially misstated.

Information provided

13. We have provided you with all relevant information and access as agreed in the terms of the audit engagement letter and required.

We have provided you with:

- 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;
- 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.

14. All transactions have been recorded and are reflected in the financial statements and the underlying accounting records.
15. We acknowledge our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
16. 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.
17. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the charity and the Group and involves:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or
 - (iii) others where the fraud could have a material effect on the financial statements.
18. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the charity and the Group's financial statements communicated by employees, former employees, analysts, regulators or others.
19. We are not aware of any instances of non-compliance, or suspected non-compliance, with laws, regulations, and contractual agreements whose effects should be considered when preparing financial statements.
20. We have disclosed to you the identity of the group's related parties and all the related party relationships and transactions of which we are aware.
21. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework. No other claims in connection with litigation have been or are expected to be received.
22. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
23. We have drawn to your attention all correspondence and notes of meetings with regulators, including, any serious incident reports.
24. There have been no subsequent events that require adjustment to the accounting estimates and disclosures included in the financial statements.
25. We confirm that you have been provided with a complete list of forward foreign exchange contracts.
26. All costs are accurately allocated to projects within countries where multiple projects are on-going.
27. We confirm that no overseas branches have administrative autonomy and therefore it is correct to account for every overseas location as a branch under the SORP, irrespective of the branch's legal formation in that country.
28. We confirm that, to the best of our knowledge, all contract conditions have been satisfied with regards to any potential "clawback" clauses.

29. We have provided copies of all Serious Incident Reports and are not aware of any impending/outstanding enquiry from the Charity Commission.

30. We confirm that:

- all retirement benefits and schemes, including UK, foreign, funded or unfunded, approved or unapproved, contractual or implicit have been identified and properly accounted for;
- all settlements and curtailments have been identified and properly accounted for;
- all events which relate to the determination of pension liabilities have been brought to the actuary's attention;
- the actuarial assumptions underlying the valuation of the scheme liabilities (including the discount rate used) accord with the trustees' best estimates of the future events that will affect the cost of retirement benefits and are consistent with our knowledge of the business;
- the actuary's calculations have been based on complete and up to date member data as far as appropriate regarding the adopted methodology; and
- the amounts included in the financial statements derived from the work of the actuary are appropriate.

31. We confirm that:

- (i) we consider that the *group* has appropriate processes to prevent and identify any cyber breaches other than those that are clearly inconsequential; and
- (ii) we have disclosed to you all cyber breaches of which we are aware that have resulted in more than inconsequential unauthorised access of data, applications, services, networks and/or devices.

32. Grant income is recognised when we believe we are entitled to the income. Where there are reporting requirements which require approval from the donor before the payments are released to IPPF, the income is recognised upon the donor approval, as prior to such approval we do not deem to be entitled to such grant income.

We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the Board of Trustees

Appendix 1

			SOFA Debit/Credit \$'000	BS Debit/Credit \$'000	Reserves/PY Funds Debit/Credit \$'000
CO: Commodities FX extrapolated differences	CR DR	Expenditure Unrealised FX	- 174		
CO: Wish re FX extrapolated differences	CR DR	Expenditure Unrealised FX	- 668		
CO: Cash FX differences	CR DR	Unrealised FX Cash	- 280	280	
CO: Misposting of funding to be deducted from future instalments	CR DR	Income Payables	- 904	904	
CO: Incorrect deferral of FY19 Government of Canada funds	CR DR	Reserves Income			- 2,157
CO: Pensions liability FX differences	CR DR	Pensions liability Unrealised FX		- 301	
			<u>1,274</u>	<u>883</u>	<u>- 2,157</u>

Disclosure deficiencies:

	Disclosures \$'000
Pension Assets FX differences	-1,296
Pension Liability FX differences	1,595
Pension surplus FX differences	431
	<u>730</u>