[Organization Letterhead]

[Date]

[Practitioner Name]
[Accounting Firm Name]
[Address]

Dear [Practitioner Name],

This representation letter is provided in connection with your review of the financial statements of [Organization Name] for the period ended [Date], for the purpose of expressing a conclusion whether anything has come to your attention that causes you to believe that the financial statements do not present fairly, in all material respects, the financial position of [Organization Name] in accordance with [Accounting Standards for Not-for-Profit Organizations].

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Accounting Standards].
- Significant assumptions used by us in making accounting estimates are reasonable.
- All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

Information Provided

- 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.
- We have provided you with additional information that you have requested from us for the purpose of the review.
- We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 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.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity.
- 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 financial statements.

- 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.

Not-for-Profit Specifics

- We confirm that the organization has maintained its not-for-profit status under relevant tax legislation.
- All restricted funds (endowments, capital, or specific programs) have been properly accounted for and used in accordance with the terms of the restrictions.

Yours truly,

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[Name of Executive Director/CEO]

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[Name of Treasurer/CFO]