

Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Date: April 2024

Dear Sirs

During the course of your audit of our financial statements of World Sailing (UK) Limited ("the company") for the year ending 31 December 2023, the following representations were made to you by management and directors.

- 1 We acknowledge as directors our responsibilities under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS102) that give a true and fair view and for making accurate representations to you as auditors.
- 2 We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that 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. We have given you unrestricted access to persons within the company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
- 3 We confirm that the methods, the data, and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework (FRS102).
- 4 We confirm that 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 (FRS102).
- 5 We confirm that there have been no events since the balance sheet date which require disclosure within the financial statements or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 6 We confirm that the related party relationships and transactions set out in the declarations provided to you are a complete list of such relationships and transactions and that we were not aware of any further related parties or transactions.

- 7 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework (FRS102).
- 8 We confirm that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the company) for directors, nor to provide guarantees of any kind on behalf of the directors, except as disclosed in the financial statements.
- 9 We confirm that the company has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 10 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.
- 11 We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.
- 12 We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
- 13 We confirm that, in our opinion, the company is a going concern.
- 14 The effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
- 15 We confirm there were no specific representations made to you during the course of the audit.
- 16 We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - so far as each director is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each director has taken all the steps that they ought to have taken as a designated member to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the directors during the course of your audit.

Yours faithfully,

Signed on behalf of the board of directors by:

Director

Marcus Spillane

23 April 2024