

King & Taylor (Audit) Ltd

Chartered Accountants & Registered Auditors

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RGH/JH/5664

The Committee
Cobtree Manor Estate
Maidstone Borough Council
Maidstone Gateway,
King Street,
Maidstone, Kent ME15 6JQ

6th January 2015

Dear Sirs,

COBTREE MANOR ESTATE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

Unadjusted misstatements noted during the course of the audit

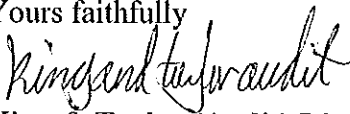
The purpose of this letter is to report to you unadjusted misstatements noted during the course of our audit work for the year ended 31 March 2014. This letter is not meant to be an exhaustive list of misstatements, it simply points out those which actually came to our attention during the course of our audit work. Our tests, which are designed to assist us in forming our opinion on the financial statements, may not necessarily disclose all errors or irregularities and should not be relied upon to do so.

The amount of the misstatement and the effect on the statement of financial activities for the year is set out below.

These items have not been adjusted in the accounts as they are not considered material.

| | Description | Amount £ |
|---|-------------------------------|-------------|
| | (income overstated) | |
| 1 | Interest Received understated | (39) |
| 2 | Rental Income overstated | 128 |
| | TOTAL | 89 |

Yours faithfully


King & Taylor (Audit) Limited