

DANIELS & CO.
CHARTERED ACCOUNTANTS

No.1 The Courtyard
Campus Way
Gillingham Business Park
GILLINGHAM ME8 0NZ
Telephone: 01634 238709
Fax: 01634 233762

The Trustees
Tenterden & District Day Centre
Church Road
TENTERDEN
TN30 6AT

Our Ref: WRD/KM/10/TE03 090928

Your Ref:

2 October 2009

Dear Sirs,

RE: TENTERDEN & DISTRICT DAY CENTRE
COMPANY NUMBER 6478170

Further to our recent correspondence we resign as auditors of Tenterden & District Day Centre.

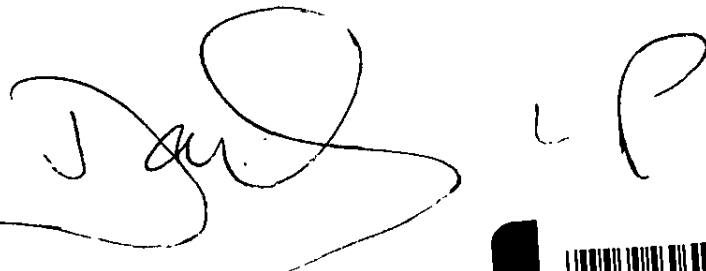
In accordance with section 519 Companies Act 2006 we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days.

In addition you are required to send a copy of this notice to the Institute of Chartered Accountants in England and Wales together with a statement of the company's reasons for our ceasing to hold office.

Yours faithfully,

DANIELS & CO LLP



Daniels & Co. is the trading name of Daniels & Co. LLP which is a limited liability partnership registered in England and Wales with registered number OC310423. A list of members, and their professional qualifications, is available for inspection at No. 1 The Courtyard, Campus Way, Gillingham Business Park, Gillingham, Kent ME8 0NZ, its registered office.
Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.

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TN30 6AT

2 October 2009

Dear Sirs,

RE: TENTERDEN & DISTRICT DAY CENTRE

Purpose

Further to your letter of 4 September 2009 we are writing to confirm our responsibilities in relation to your affairs during the handover to your new accountants W.K. Finn-Kelcey.

Audit

The audit of the charitable company's accounts for the year ended 31 March 2009 was completed on 1 July 2009. This firm will have no further responsibility in relation to the audit of your accounts. A separate letter will be sent to you containing our formal resignation in accordance with section 516 of the Companies Act 2006 and enclosing the statement required by section 519.

Accounts

Your accounts for the year ended 31 March 2009 were completed on 1 July 2009. This firm will have no further responsibility in relation to preparation and audit of your accounts for subsequent years.

Other services

Statutory Books & Records

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The records of the charitable company were updated on 11 August 2009. This firm will have no further responsibility in relation to the maintenance of your statutory books and records.

We will return to you, your statutory books and records, including company seals, by way of post.

Respective Responsibilities

You will be solely responsible for identifying another accountant to take on these responsibilities or to satisfy the need for the services that we provided.

Our responsibilities, on resignation as accountants include those set out in our Institutes '*Guide to Professional Ethics (statement 1.206)*' to respond to the enquiry of our successor and disclose, with your consent, any issues or circumstances relevant to their decision to accept or decline appointment. It is also common for practitioners to combine this initial professional enquiry with a request for information and documents relevant to the engagement. We will, unless undue additional work is entailed be pleased to respond to these enquiries at no additional fee and would be pleased if you would indicate your agreement to our satisfying these requests by signing and returning to us the copy of this letter enclosed.

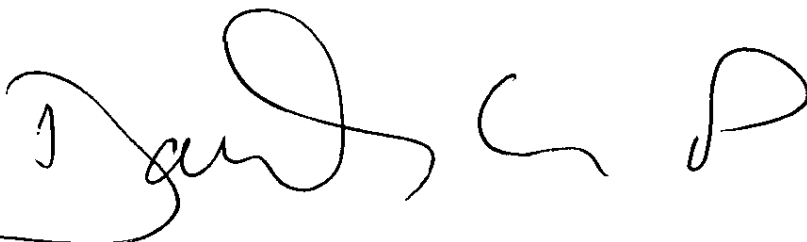
Retention of records

During the course of our work we have collected information from you and other parties acting on your behalf. Some of these records and other items of documentation should be retained to meet your statutory obligations. We will be pleased to return any original documents or documents that belong to you on request.


We should advise you, however, that if you fail to collect such records within six months of the date of this letter, we cannot be held responsible for their safekeeping and, we may destroy documents and records that we hold without further notice.

Please let us know immediately if you disagree with the respective responsibilities set out above.

Yours faithfully,



DANIELS & CO. LLP


Signed in agreement