



Tel +44 (0)121 352 6200
Fax +44 (0)121 352 6222
www.bdo.co.uk

TWO SNOWHILL
Birmingham
B4 6GA
UNITED KINGDOM

Private and Confidential

Mr A Coombs
The Foundation for Conductive Education
Cannon Hill House
Russell Road
Moseley
Birmingham
B13 8RD

27 July 2016

Our ref KB/CJW

Dear Sir

The Foundation for Conductive Education

We are now writing to confirm our resignation as auditors of the above named company, as from 27 July 2016

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Institute of Chartered Accountants in England and Wales of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully



BDO LLP

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Appendix A: Guidance on the Company's Responsibilities with regards to Resignation Statements

CA2006 Ref	Requirement
Section 517 (1)	You should, within 14 days of receiving our notice of resignation, send a copy of the notice to Companies House,
Section 520 (1), (2) & (3)	Where our statement under Section 519 details circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company, you should, within 14 days of receiving the statement, either. (a) send a copy of it to every person who is entitled to be sent copies of the accounts, or (b) apply to the court. If you apply to the court, you should notify us that you have done so.
Section 523 (1), (2) & (3)	Where we have resigned before the end of our term of office, you should notify the Institute of Chartered Accountants in England and Wales ("the appropriate audit authority") Within 14 days of receiving our section 519 statement, you should notify the appropriate audit authority that we have ceased to hold office as auditors and include a statement of the reasons that we have ceased to hold office.

Contact details for notification under Section 523

Notifications can be sent by letter or e-mail as follows

Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

By e-mail to auditorchange@icaew.com

To the directors of The Foundation for Conductive
Education

Company Number 02083754

27 July 2016

Statement under Section 519 Companies Act 2006

In accordance with Section 519, we confirm there are no circumstances connected with our
ceasing to hold office as auditors of The Foundation for Conductive Education which we
consider should be brought to the attention of members and/or creditors of the company.

BDO LLP

BDO LLP

THURSDAY

COMPANIES HOUSE