

**EXAMPLE ICAEW ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS OF AN UNAUDITED COMPANY\***

*Such a report is optional and should not be included where the accountant has any concern regarding the financial statements. In such cases, the firm's name should be in no way associated with the financial statements.*

**Chartered Accountant's / Accountant's Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of [Name of entity] Limited for the [Year][Period] Ended [Date]**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of [Name of entity] Limited for the [year][period] ended [date] [as set out on pages x to y] from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the Board of Directors of [Name of entity] Limited, as a body, in accordance with the terms of our engagement letter dated [date]. Our work has been undertaken solely to prepare for your approval the accounts of [Name of entity] Limited and state those matters that we have agreed to state to the Board of Directors of [Name of entity] Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than [Name of entity] Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that [Name of entity] Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and [profit][loss] of [Name of entity] Limited. You consider that [Name of entity] Limited is exempt from the statutory audit requirement for the [year][period].

We have not been instructed to carry out an audit or a review of the accounts of [Name of entity] Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

[Name of practice]

Chartered Accountants

[Address]

[Date]

\* This wording has been obtained from ICAEW Technical Release 07/16 AAF, "Chartered Accountants' reports on the compilation of financial statements of incorporated entities" issued by the ICAEW. All optional paragraphs have been included.