APPENDIX 3



Clie	nt:		
Peri	od:		
CRITICAL REVIEW OF THE ACCOUNTS		Yes/No/N/A	WP ref/ Comment
1.	Is it clearly stated on the front page that the accounts are "unaudited"?		
2.	Has other information in documents containing the accounts been reviewed to ensure that it is consistent with the accounts, and to the best of the accountant's knowledge, free from error?		
3.	Ensure that references to the length of the accounting period are correct (i.e. year or period ended)?		
4.	Has the name of the entity/business and the principal(s)/proprietor(s) been spelt correctly throughout the annual report? For a company or LLP, does the name agree exactly to that registered at Companies House?		
5.	Ensure that the accounts have been cast?		
6.	(For companies only) Are references to 'Director(s)' consistent with the number of directors?		
7.	Are all pages numbered and are these in agreement with references given in the contents page and accounts?		
8.	Ensure that the corresponding amounts have been checked? If they have been restated have they been annotated as such?		
9.	Is the use of brackets correctly and consistently applied throughout the prime statements and notes?		

10.	Does the balance sheet balance?			
11.	In the balance sheet is the term "net current assets / liabilities" correctly applied?			
12.	Have items in the Balance Sheet and Profit and Loss Account been cross-referenced to lead schedules and the final trial balance?			
13.	(Companies and LLPs only) If the Profit and Loss Account or Balance Sheet (or both) have been subject to abridgement, has unanimous shareholder approval been obtained and has an appropriate statement been included on the balance sheet?			
14.	(For companies and LLPs only) Does the detailed Non-Statutory Profit and Loss Account (if applicable) agree to the Statutory Profit and Loss Account and has it been annotated as 'These pages do not form part of the accounts'?			
15.	Check that note numbers agree to the Balance Sheet and the Profit and Loss Account (where relevant) and are they consecutively numbered?			
16.	Does the period covered by the accountant's report and the Directors' Report (if the entity is a non-micro company) agree to the front cover of the accounts?			
17.	Do the page numbers on the contents page agree to the accounts?			
18.	Where notes contain references to page numbers or other notes, are they correct?			
19.	Does the detail in the notes agree to the primary statements?			
The to	ests above were undertaken on draft accounts sent to the client.			
Signed: Date:				
The tests above were undertaken on final accounts sent to the client. The accounts are correctly prepared and (if applicable) the Directors' Report is consistent with the accounts.				
Signe	d: Date: (Manager)			