



**Accountant's report to the board of trustees on the preparation of the unaudited statutory financial statements of [name of charitable trust/charitable unincorporated organisation/CIO] (the charity) for the [year][period] ended [date]**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of the charity for the [year/period] ended [date] which comprises of [the statement of financial activity (the SoFA), the balance sheet, and, explanatory notes] from the charity's accounting records and from information and explanations which you have provided us with.

As a member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at [ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations](http://ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations).

This report is made solely to the board of trustees of the charity, as a body, in accordance with our letter of engagement dated [insert date]. Our work has been undertaken solely to prepare for your approval the financial statements of the charity, and state those matters that we have agreed to state to the board of trustees of the charity as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its board of trustees as a body for our work or for this report.

It is your duty to ensure that the charity has kept sufficient accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charity. You consider that the charity is exempt from the requirement to have a statutory audit or an independent examination for the [year /period].

We have not been instructed to carry out any assurance service on the financial statements of the charity. 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 financial statements.

[Name of practice]  
Financial Accountants

[Address]

[Date]