



Accountant's report to the partners on the unaudited financial information of [name of partnership] (the partnership) for the [year][period] ended [date]

In accordance with the terms of our [letter of] engagement], we have prepared for your approval the financial information of the partnership for the [year][period] which comprises of [the profit and loss account, the balance sheet, and explanatory notes] from the accounting records and 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.

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

You have approved the financial information for the partnership and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation. You have confirmed that you know of no reason why the partnership requires an audit.

We have not verified the accuracy or completeness of the accounting records or the information and explanations you have provided to us and we do not, therefore, express any opinion on the financial information.

[Name of practice]
Financial Accountants

[Address]

[Date]