



Accountant's report on the preparation of the unaudited statutory financial statements of [name of entity] (The Company) for the [year][period] ended [date]

In order to assist you as the sole director to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company for the [year/period] ended [date] which comprises of [the profit and loss account, the balance sheet, and, explanatory notes] from the company'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.

This report is made solely to you as the sole director of the company, 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 company, and 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 company and you as the sole director for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and financial performance of the company. You consider that the company is exempt from the statutory audit requirement for the [year/period].

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