

## APPENDIX 5



### EXAMPLE OF THE STATEMENT TO APPROVE THE ACCOUNTS FOR A PARTNERSHIP

In accordance with the letter of engagement currently in force, we approve the accounts which comprises of [the profit and loss account, the balance sheet, the basis of preparation note, the accounting policies and supporting notes].

We acknowledge our responsibility for the accounts, including the appropriateness of the applicable financial reporting framework set out in the basis of preparation note, and for providing [name of accountants] with all information and explanations necessary for its compilation.

Signed on behalf the partnership:

[Signature]

[Name]

Partner

[Date]