

APPENDIX 4



EXAMPLE OF THE STATEMENT TO APPROVE THE ACCOUNTS FOR A SOLE TRADER

In accordance with the letter of engagement currently in force, I 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].

I acknowledge my 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 accountant] with all information and explanations necessary for the compilation of these accounts.

[Signature]

[Name]

[Date]