

Independent Examiner's Report to the Governing Board Members of ABC Charity

I report on the accounts of ABC Charity for the financial year ended (date/month/year, e.g. 31 December 2011) which are set out on pages __ to __.

Respective responsibilities of Governing Board Members and Independent Examiner

The Governing Board Members consider that an audit is not required for this financial year [under Charities (Accounts and Audit) Regulations 2011] and that an independent examination is required.

As the Independent Examiner, it is my responsibility to:

- Examine the accounts;
- Follow the procedures laid down in the General Guidance issued by the Commissioner of Charities; and
- State whether any specific matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Guidance issued by the Commissioner of Charities. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Governing Board Members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in, any material respect, the Governing Board Members have not met the requirements to ensure that:

- Proper accounting records are kept; and
- Accounts are prepared which agree with the accounting records.

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be ***reached. / reached except the following:**

- (a).....;
- (b).....

(*To be deleted where applicable)

Details of any other items in the Accounts that the examiner wishes to disclose

Signature:
Name:
Relevant professional qualification or body (if any):
Address: