# Templates to help independent examiners

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## Introduction

This document is to help Independent Examiners of Scout Group’s, District’s, County’s, Area’s or Regions’ (Scotland) annual accounts.

Full guidance from the charity regulators should be read and followed. This can be found on the links below along with the templates for company charities:

**Charity Commission for England & Wales** – Independent examination of charity accounts: examiners (CC32)

<https://www.gov.uk/government/publications/independent-examination-of-charity-accounts-examiners-cc32>

**The Office of the Scottish Charity Regulator** – Independent examination: A Guide for Independent Examiners

<https://www.oscr.org.uk/guidance-and-forms/independent-examination-a-guide-for-independent-examiners/>

**The Charity Commission for Northern Ireland** – Guidance for independent examiners (ARR07)

<https://www.charitycommissionni.org.uk/manage-your-charity/annual-reporting/>

It is important that the right template is used for the type of accounts being independently examined and the country that the Scout Group, District, County, Area or Region (Scotland) is within.

Extra guidance to help work out which template to use, can be found in the appendices of [Accounting & Audit Requirements for Group, Districts, Counties/Areas & Scottish Regions](https://www.scouts.org.uk/volunteers/running-things-locally/finances-and-insurance/accounting-and-reporting/independent-examination-of-accounts/accounting-audit-requirements-for-group-districts-countiesareas-scottish-regions/the-trustees-annual-report/).

**Notes**

A qualified template is one where the examiner has a concern to highlight to the trustees. An unqualified template is one where the examiner has no concern to highlight to the trustees.

In these templates you will see sections where the name of the relevant Scout Council needs to be inserted. This could be for the Scout Group, District, County, Area or Region (Scotland). For ease of reading the templates will say “Insert Scout Group/District name”.

## England & Wales

###### Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

**Responsibilities and basis of report**

As the charity trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner’s statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

###### Template 2: Unqualified report for a non-company charity preparing accruals accounts with a gross income of £250,000 or less in the relevant financial year

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

**Responsibilities and basis of report**

As the charity trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner’s statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

###### Template 3: Qualified report for a non-company charity preparing receipts and payments accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

**Responsibilities and basis of report**

As the charity’s trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner’s statement- matter of concern identified**

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; and
2. the accounts do not accord with those records.

The receipts and payments accounts prepared for the [Insert Scout Group/District name] show cash received in the year of [Insert total figure of cash received] however [Insert a description of the issues that cause concern].

*[For example: No records have been kept to match the record of the donations received to the deposits made and cash balances were retained and not deposited at the charities bank. The only written record retained is a letter advising a grant award of £10,000. The majority of the expenditure was made in cash from retained unbanked cash or via cash withdrawals using a charity debit card but few receipts were kept. Aside from invoices for utilities and rent and play equipment, there are no records of volunteer or other expenses. Total cash spent amounted to £86,000 with receipts for only £41,732 leaving £44,268 of payments without any supporting records.]*

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or membership of professional bodies (if any):

Address:

Date:

###### Template 4: Qualified report for a non-company charity preparing fully accrued accounts with a gross income of £250,000 or less in the relevant financial year

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

**Responsibilities and basis of report**

As the trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner’s statement- matter of concern identified**

I have completed my examination. I have identified a matter of concern in my report because [Insert a description of the issues that cause concern].

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or membership of professional bodies (if any):

Address:

Date:

## Scotland

###### Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ………. to …………

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner’s statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An 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 seeks explanations from the trustees 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 [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
* to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

###### Template 2: Unqualified report for a non-company charity preparing fully accrued accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ………. to …………

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner’s statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An 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 seeks explanations from the trustees 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 [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
* to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

###### Template 3: Qualified report for a charity preparing receipts and payments accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ………. to …………

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner’s statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An 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 seeks explanations from the trustees 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 qualified statement**

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
* to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:

###### Template 4: Qualified report for a non-company charity preparing fully accrued accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ………. to …………

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner’s statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An 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 seeks explanations from the trustees 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 qualified statement**

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
* to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:

## Northern Ireland

###### Template 1: Unqualified report for an unincorporated charity preparing receipts and payments accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages ………to ………...

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

* examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
* follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
* state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

**Independent examiner’s statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with section 63 of the Charities Act and
* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address:

Date:

###### Template 2: Unqualified report for a non-company charity that is preparing accruals accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages ………to ………...

**Respective responsibilities of trustees and examiner**

As the charity’s trustees you are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

* examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
* follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
* state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

**Independent examiner’s statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address:

Date:

###### Template 3: Qualified report for an unincorporated charity preparing receipts and payments accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages ………to ………...

**Respective responsibilities of trustees and examiner**

The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

* examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
* follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
* state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

**Independent examiner’s qualified statement**

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with section 63 of the Charities Act and
* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

Date:

###### Template 4: Qualified report for a non-company charity that is preparing accruals accounts

**Independent examiner’s report to the trustees of [Insert Scout Group/District name]**

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages ………to ………...

**Respective responsibilities of trustees and examiner**

As the charity’s trustees you are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

* examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
* follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
* state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

**Independent examiner’s qualified statement**

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:

* to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

Date: