**Example 4.1: examiner’s 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 ABZ Trust**

 I report to the trustees on my examination of the accounts of the ABZ Trust (the Trust) for the year ended 30 November 2017.

**Responsibilities and basis of report**

 As the charity trustees of the Trust 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 Trust’s 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 Trust 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: