

Suggested wording for an examiner's report on the accounts of a small non-charitable voluntary organisation.

Note: It is probably best to avoid the term "independent examiner" which has a legal meaning in charity law, and the scrutiny report below does not cover all the issues required in a charity independent examination.

EXAMINER'S REPORT

I report on the accounts of [Name of organisation] for the year ending [Date] as set out on pages x-y above.

[Name of organisation] is a voluntary association - it is not subject to any statutory requirement for review of its accounts.

However, in accordance with the Constitution of the association and at the request of the Committee, I have undertaken an informal review of these accounts and compared them with the accounting records provided to me.

In the course of my review, no material matter came to my attention suggesting inadequacy of the accounting records nor to suggest inconsistencies between the records and these accounts.

[DATE]

[Name of examiner]
[Address of examiner]