

SCHEDULE 4

1. An independent examiner who has carried out an independent examination shall send a report to the committee that includes –

- (a) the name and address of the independent examiner and name and address of the club;
- (b) a sign-off by the independent examiner specifying any relevant professional qualifications or details of membership of relevant professional bodies;
- (c) the date on which the independent examination has been carried out;
- (d) a clear notation that specifies the financial year in respect of which the accounts to which it relates have been prepared;
- (e) a statement to the effect that it is a report in respect of an examination carried out under Article 40(1)(d) of the Order; and
- (f) whether or not any matter has come to the independent examiner’s attention in connection with the examination which gives the independent examiner reasonable cause to believe in any material respect that:
 - (i) the annual statement of accounts have not been prepared which accord with the accounting records and comply with Regulation 4;
 - (ii) vouchers have not been kept in respect of the club in accordance with Regulation 2;
 - (iii) the statement of accounts do not agree with those vouchers;
 - (iv) if there has been any material expenditure or action which appears not to be in accordance with the constitution of the club;
 - (v) the club has failed to produce information in relation to the accounts as required under Article 40(1)(e) of the Order; and
 - (vi) the club has failed to provide an explanation in relation to the accounts as required under Article 40(1)(e) of the Order.