

Byelaws of
ARLA Association of Residential Letting Agents
Schedule 2 to Byelaw 3 (Accountant's Report Form)

*Please insert
 Member Firm's Name
 & Head Office Address*

Accounting period covered by this Report: - *[maximum 12 months]*

Beginning

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Ending

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I / We have examined the books, accounts and documents produced, relating to the above-named Member Firm to the extent required by the Association of Residential Letting Agent's Byelaw 3 as evidenced by the check-list (Schedule 1) which forms part of this Report.

I / We understand that the Association of Residential Letting Agents will rely on this Report.

1. In so far as an opinion can be based on this limited examination,

A. I am / We are **satisfied** that during the above-mentioned accounting period, the Member Firm listed above has complied with the provisions of the Association's Clients' Accounts Byelaw 3, other than in respect of certain trivial breaches due to clerical errors or mistakes in book-keeping[‡] (*see page 3 Part 2*), all of which were rectified on discovery and none of which, I am/we are satisfied, resulted in any loss to any client;

Or,

B. I am / We are **not satisfied** that during the above-mentioned accounting period the Member Firm listed above has complied with the provisions or requirements of the Association's Clients' Accounts Byelaw 3, because of:

- (i) The matters set out in Part 1, page 3 of this Report schedule in respect of which, I/we have been unable to satisfy myself/ourselves for the reasons stated therein;
- (ii) The matters set out in Part 2, page 3 of this Report schedule in respect of which it appears that the Member Firm has not complied for the reasons stated therein;

2.

I / We confirm that the original of this Accountant's Report (including a copy of the Schedule 1 check-list suitably annotated) has been sent by me/us to the following person: -

Insert the name here, in capital letters

as a principal, partner or director of the relevant Member Firm, (on behalf of all the partners or directors etc.)

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3.

The results of the two comparisons required under section S1.3 (n) of the accountant's check-list (Schedule 1) at the dates selected by me/us (which are at least three months apart and one of which is the last day of the Firm's accounting year) were as follows: -

Reconciliation date (1) As at

Please insert relevant figures

Total liability to clients as shown by clients' ledger accounts £ _____ (a)

Cash held in client bank account(s) after allowance for
outstanding cheques and lodgements cleared after date £ _____ (b)

[Difference = (a) minus (b)] £ #

The reason for any difference is stated in Part 2, page 3 of this Report schedule

Reconciliation date (2) As at

Please insert relevant figures

Total liability to clients as shown by clients' ledger accounts £ _____ (a)

Cash held in client bank account(s) after allowance for
outstanding cheques and lodgements cleared after date £ _____ (b)

[Difference = (a) minus (b)] £ #

The reason for any difference is stated in Part 2, page 3 of this Report schedule

4.

Particulars of the Accountant	Full Name		
	Qualifications		
	Name of Firm		
Note: Please complete in Block Capitals	Address 1		
	Address 2		
	Address 3	Post Code	

I / We confirm that I am/we are eligible and qualified in accordance with the Association's Byelaw 3 clause 3.23. I / We understand that ARLA (the Association) will rely on this report.

Signature: -

Date:

This Report may be signed in the name of the firm of accountants of which the accountant is a Partner or employee provided that the particulars of the accountant who prepared the Report are also specified.

DETAILS OF NON-COMPLIANCE

5.

Part 1

Matters on which the accountant has been unable to satisfy him/herself
for the reasons stated: -

Part 2

Matters in respect of which it appears to the accountant that
the Member Firm has not complied with Byelaw 3[≠] for the reasons stated: -

[≠] In the case of trivial breaches due to clerical errors or mistakes in bookkeeping, if a difference is noted in section 3 of this Report an explanation still needs to be given for the reason for the difference.