

Client:	Year End:	File No.	Ref: N
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SUMMARY SHEET — CAPITAL, RESERVES AND STATUTORY RECORDS

Audit objectives	Number of key tests which satisfy objective*	Reference to bespoke tests to be carried out	Are you satisfied that the objectives have been met?	Comments	Initials
a. To ensure that the statutory records have been properly maintained and are up to date.	8, 9, 10	Yes			B
b. To ensure that any changes in share capital are supported by appropriate resolutions and are properly reflected in the accounts.	15,16	Yes			B
c. To ensure that capital instruments and the related interest or dividends are properly presented in accordance with the substance of the contractual arrangements.	11, 13, 14	Yes			B
d. To confirm that all necessary disclosures concerning reserves and other statutory information have been made and that they are appropriately presented and described.	17, 18	Yes			B

Planning conclusion

I am satisfied that from the tests planned sufficient evidence can be gained to satisfy the objectives.

Prepared by: _____ Date: _____
 _____ A _____
 Reviewed by: _____ Date: _____
 _____ B _____

Final conclusion

From the audit work carried out I confirm that:

- the work has been performed in accordance with the audit programme;
- the work performed and the results obtained have been adequately documented;
- all necessary information has been collected for the preparation of the statutory accounts, and
- in my opinion (subject to matters highlighted on B5 or B8)* capital and reserves are fairly stated.

Prepared by: _____ Date: _____
 Reviewed by: _____ Date: _____

Alternative conclusion (ANY alternative conclusion MUST be referred to on B5 or B8)

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

* Delete if not applicable.

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