

**Accountant's report of factual findings to the members of Nether Edge Management Company Limited  
T/A Nether Edge Living**

You have stated that an audit of the service charge accounts in accordance with International Standards on Auditing is not required under the terms of the lease. In accordance with our engagement letter dated 20<sup>th</sup> September 2017, we have performed the procedures agreed with you and enumerated below with respect to the service charge accounts set out on pages 1 to 23 in respect of the property for the year ended 31<sup>st</sup> December 2022 in order to provide a report of factual findings about the service charge accounts that you have issued.

This report is made to the members for issue with the service charge accounts in accordance with the terms of our engagement. Our work has been undertaken to enable us to make this report to the members and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work or for this report.

**Basis of report**

Our work was carried out having regard to TECH 03/1116 Residential Service Charge Accounts published jointly by the professional accountancy bodies with ARMA and RICS. In summary, the procedures we carried out with respect to the service charge accounts were:

1. We obtained the service charge accounts and checked whether the figures in the accounts were extracted correctly from the accounting records maintained by or on behalf of the members;
2. We checked, based on a sample, whether entries in the accounting records were supported by receipts, other documentation or evidence that we inspected; and
3. We checked whether the balance of service charge monies for the properties shown on page 19 of the service charge accounts agreed or reconciled to the bank statement(s) for the account(s) in which the funds are held.

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing (UK and Ireland) or International Standards on Review Engagements, we do not express any assurance on the service charge accounts other than in making the factual statements set out below.

Had additional procedures been performed or an audit carried out or review of the financial statements in accordance with International Standards on Auditing (UK and Ireland) or International Standards on Review Engagements, other matters might have come to light that would have been reported to you.

**Report of factual findings:**

(a) With respect to item 1 we found the figures in the statement of account to have been extracted correctly from the accounting records.

(b) With respect to item 2 we found that those entries in the accounting records that we checked were supported by receipts, other documentation or evidence that we inspected.

(c) With respect to item 3 we found that the balance of service charge monies shown on page 19 of the service charge accounts agrees or reconciles to the bank statement for the account(s) in which the funds are held.

.....Signed

..... Date

James Boler LLB ACA  
JRB Accountancy Ltd