

LETTERHEAD

(The information must be provided on the headed paper of a Qualified Accountant, or a Registered Auditor)

To: [Name of Local Authority to which application is made]

Dear Sirs

RE: NAME AND ADDRESS OF CLIENT

I confirm in support of [insert name of business]'s Trading on Scheme application that as of this date [insert date]:

1.	The trading name of my client's business is (business name)
2.	I act as accountant/tax adviser for the above client and have done so continuously since (insert date)
3.	The Companies House Number is (where applicable)
4.	The business was established on (insert date)
5.	The business commenced trade on (insert date)
6.	To the best of my knowledge the client is able to fulfil his/her obligations under the Terms and Conditions of the Trading on Scheme October 2021.
7.	<p>I confirm that (insert number of) full time equivalent (FTE) employees work at the business address/es in the Liverpool City Region</p> <p>N.B. for the purposes of this scheme:</p> <ul style="list-style-type: none">• A staff member working 35 hours is classed as 1 FTE• A staff member working 70 hours per week would still be classed as 1 FTE• Part-time staff can be aggregated for example:<ul style="list-style-type: none">○ -2 part time staff working 21 hours each would be the equivalent of 1.2 FTE○ -3 part time staff working 7 hours per week would be the equivalent of 0.6 FTE
8.	<p>I have reviewed the management accounts/annual accounts and bank statements for one of the comparable periods below and in my professional opinion, the business has been severely impacted by Covid-19 and as a result a drop in income/turnover has occurred. Please provide values for only one of the comparable periods below, either a), b), c), d) or e):</p> <p>a) Income/turnover July to September 2019 (insert monetary value £) compared to July to September 2020 (insert monetary value £).</p> <p>or</p> <p>b) Income/turnover October to December 2019 (insert monetary value £) compared to October to December 2020 (insert monetary value £).</p> <p>or</p> <p>c) Income/turnover January to March 2020 (insert monetary value £) compared to January to March 2021 (insert monetary value £).</p> <p>or</p> <p>d) or Income/turnover April to June 2020 (insert monetary value £) compared to April to June 2021 (insert monetary value £).</p>

	<p>or</p> <p>e) Income/turnover Period 1 compared to Period 2 (for those not trading for a sufficient length of time, two comparative periods over the past 18 months, input two comparative periods that clearly show the impact of Covid.)</p> <p>Period 1 (insert quarter and monetary value) compared to period 2 (insert quarter and monetary value)</p> <p>Comparative evidence to be enclosed. Provide a narrative below that explains the figures supplied above, and in particular the loss incurred.</p>
9.	<p>To the best of my knowledge the business is solvent, viable, trading and is a going concern.</p> <p>The business is free from the following restrictions: dissolved or about to be dissolved; insolvent or has insolvency action instigated against it (including any petition or where a striking off notice has been made); dormant i.e. not trading but not insolvent.</p>

<p>I confirm the above answers to questions 1-9 are, to the best of my knowledge and belief, correct.</p>
<p>I also confirm that, having assessed the accounts of the above-named business, I have taken into account all grants received by the business, including (but not limited to) the Coronavirus Job Retention Scheme (furlough); the Self-Employed Income Support Scheme (SEISS), and have taken into account how these have offset any losses the business has made to date.</p>

NOTE: The Government has issued guidance on managing the risks of fraud and will not accept deliberate manipulation and fraud. Any business attempting to falsify their records to gain additional grant money will face prosecution and any funding issued will be subject to claw back, as may any grants paid in error.

Signed By:

Print Name and Job Title:

Qualifications of the Accountant:

Regulatory Body:

For example:

Chartered Institute of Management Accountants; Association of Chartered Certified Accountants, Association of Accounting Technicians (AAT); Chartered Institute of Taxation (CIOT); Institute of Chartered Accountants in England & Wales, etc.

On Behalf of: (Name of Firm of Accountants)