[Your company name]
[Your company address]

The Directors
[Client name]
[Client address]

[Date]

Our reference: [Reference]

Dear Directors,

Approval of your accounts for the year ended [Accounts made up to]

We enclose the draft accounts of [Client name] (company number [Client company number]) for the year ended [Accounts made up to], version [Version of the draft accounts] (the "Accounts"), which we have prepared for you from the accounting records, information and explanations you gave us.

As directors, you are responsible for the Accounts. The law requires you to keep adequate accounting records, and not to approve accounts unless you are satisfied that they give a true and fair view of the company's assets, liabilities, financial position and profit or loss. We have not audited the Accounts or verified the information you gave us, and we do not express an opinion on them.

Before the Accounts are signed and filed, please read them carefully and, if you agree with them, approve them as a board. One director should then sign below on the board's behalf to confirm the board's approval and the statements that follow.

What you are confirming

By signing, you confirm, to the best of your knowledge and belief and having made the enquiries you consider appropriate, that:

1. the board has approved the Accounts, and they give a true and fair view;
2. you have given us all the accounting records and all the information and explanations that are relevant to the Accounts, and every transaction of the company is recorded in them;
3. all loans, advances, guarantees and other transactions between the company and its directors, their families or companies they are connected with, and all related party transactions, have been disclosed to us and are properly recorded;
4. all liabilities, including contingent liabilities and guarantees given by the company, are recorded or disclosed in the Accounts;
5. no events since the year end need to be reflected in the Accounts, other than those already included;
6. any dividends paid in the year, or proposed, were paid out of profits available for the purpose, as shown by accounts properly prepared at the time;
7. you are not aware of any breach of laws or regulations, or any fraud or suspected fraud, that could affect the Accounts;
8. you believe the company can continue to trade for at least twelve months from the date of approval, and the Accounts have properly been prepared on that basis.

Audit exemption

The Accounts are prepared on the basis that the company is entitled to exemption from audit as a small company. By signing, you confirm that:

1. the company is entitled to that exemption, and the members have not required the company to obtain an audit of its accounts for the year; and
2. the directors acknowledge their responsibilities for complying with the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These statements are printed on the balance sheet, as the law requires.

[Note: Delete the audit exemption section if the company is audited, or is not entitled to the exemption, for example because of its size or because it is part of a group that does not qualify. Under the Economic Crime and Corporate Transparency Act 2023, Companies House has announced that from April 2028 all accounts must be filed using commercial software (web and paper filing of accounts will close), companies claiming audit exemption must give a strengthened eligibility statement, and the parts of the accounts must be filed together; the plan for small companies and micro-entities to file a profit and loss account has been paused, and no date is set. Until then, file as now, and check gov.uk for the current requirements before you file.]

Filing

The Accounts must be filed at Companies House by [Filing deadline]. Once we have your signed approval, we will file them for you as agreed in our engagement letter, and will send you a copy of the filed accounts. The company remains responsible for filing on time; a late filing penalty is charged automatically.

If anything in the Accounts is not as you expect, or you cannot give any of the confirmations above, please tell us before signing, and explain in the space provided. If you have any questions, please contact [Your name] at [Your email].

Yours faithfully,

[Your name]

For and on behalf of [Your company name]

For a director to sign on behalf of the board

The board approved the Accounts on: [Date the board approved the accounts]

Any exception to the confirmations above: [Anything the directors need to tell us]

On behalf of the board, I approve the Accounts, give the confirmations in this letter and authorise [Your company name] to file the Accounts: ☐

Signed by a director for and on behalf of the board of [Client name]

Signature _____

Name _____

Date _____

About this template

A starting point to adapt, not legal advice. The law differs between England and Wales, Scotland and Northern Ireland, and it changes: check this fits your situation, and take legal advice for anything significant. Replace each [placeholder] in violet, follow or delete each [Note], then delete this box. Last reviewed October 2026. Send it for signature with Sign2Approve: sign2approve.com/templates/accounts-approval-letter