**COMPILATION REPORT TO [name of entity] (‘the Client’)**

We have compiled the accompanying schedule for [name of entity] as at [Date] (‘the Schedule’) based on information you have provided.

*The Responsibility of [Those Charged with Governance]*

[Those Charged with Governance] of [name of entity] are solely responsible for the information contained in the special purpose financial information, the reliability, accuracy and completeness of the information (including that the period used to calculate the decline in turnover is agreed to with the landlord) and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial information was prepared.

This Schedule and the reliability, accuracy and completeness of the information used to compile it are your responsibility.

*Our Responsibility*

On the basis of information provided by [Those Charged with Governance] we have compiled the accompanying special purpose financial information [the Schedule] in accordance with the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW),* the *National Cabinet Mandatory Code of Conduct—SME Commercial Leasing Principles During COVID-19,* the frequently asked questions on commercial leases and COVID-19 issued by the New South Wales Small Business Commissioner, and APES 315 Compilation of Financial Information.

We have applied our professional expertise in accounting and financial reporting to assist you in the preparation and presentation of this financial information. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

*Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information you provided to us to compile the Special Purpose Financial Information. Accordingly, we do not express an audit opinion or a review conclusion on whether the Schedule is prepared in accordance with the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW),* the *National Cabinet Mandatory Code of Conduct—SME Commercial Leasing Principles During COVID-19* andthe frequently asked questions on commercial leases and COVID-19 issued by the New South Wales Small Business.

The Schedule is prepared and presented on the basis described in the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW),* the *National Cabinet Mandatory Code of Conduct—SME Commercial Leasing Principles During COVID-19* andthe frequently asked questions on commercial leases and COVID-19 issued by the New South Wales Small Business Commissioner, for the purpose of [name of entity’s] compliance with regulation 6D of the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW)*. Accordingly, the Schedule is for use only in connection with that purpose and may not be suitable for any other purpose.

Our compilation report is intended solely for the use of [name of entity], [name of real estate agent and/or landlord], and the New South Wales Small Business Commissioner and should not be distributed to parties other than those listed without our prior written consent.

Address

Practice name

Personal name

Professional body membership:

Professional body membership number:

Date

**ACCOUNTANT’S REPORT DISCLAIMER**

*Purpose and Scope*

The attached unaudited special purpose financial information [the Schedule] of [name of entity], for the period ended [Date], have been prepared for [Those Charged with Governance], solely for the purpose of renegotiating rent payable under the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW)*.

*Responsibility of [Those Charged with Governance]*

[Those Charged with Governance] of the entity are solely responsible for the information contained in the unaudited special purpose financial information.

*Our Procedures*

The unaudited special purpose financial information has been prepared in accordance with historical transactions provided to us by [Those Charged with Governance].

We have not conducted an audit or review in respect of this engagement. Accordingly, no opinion is expressed in respect of the accuracy or otherwise of the unaudited special purpose financial information.

*Disclaimer*

The unaudited special purpose financial information was prepared exclusively for the entity to renegotiate the rent payable under an impacted lease under the *Retail and Other Commercial Leases (COVID-19) Regulation 2021 (NSW)* andthe *National Cabinet Mandatory Code of Conduct—SME Commercial Leasing Principles During COVID-19*. We do not accept responsibility to any person for the contents of the unaudited special purpose financial information.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than our client, may suffer arising from any negligence on our part. No person should rely on the unaudited special purpose financial information without having an audit or review conducted.

Address

Practice name

Personal name

Professional body membership:

Professional body membership number:

Date

**SCHEDULE**

**Unaudited special purpose financial information of [name of entity]**

**Decline in turnover**

|  |  |  |
| --- | --- | --- |
| The entity’s turnover during a period in the COVID-19 pandemic period | *[dates for this period*] | [*insert turnover*] |
| The entity’s turnover for a comparison period | [*dates for this comparison period*] | *[insert turnover*] |
| Decline in turnover (%) | [*insert decline in turnover %*] |

SIGNATURE