



## Active farmer readmission: Accountant certificate to confirm active farmer status

Accountant's name:

Customer business name:

Customer SBI:

Customer address:

Report of factual findings to be used to confirm active farmer status under the Direct Payments Regulations (Article 9 of Regulation (EU) 1307/2013 and Articles 11(1&2), 12(1&3), 13(1) of Regulation 639/2014))

**To:** Directors of the company/Owner or Partners of the business *(delete as appropriate)*

This certificate is produced as requested in my/our engagement letter dated \_\_\_\_\_ to report to the directors/owner or partners of \_\_\_\_\_ (the 'company'/ the 'business') in connection with the application under the Basic Payment Scheme, the organic conversion and maintenance payments of the Countryside Stewardship Scheme or the request for entitlements in the calendar year 20\_\_.

As directors/owner or partners of the company/the business, you are responsible for ensuring that the company/business keeps accounting records which show with reasonable accuracy, at any time, the financial position of the company/business.

Regarding claims for direct payments, as the directors/owner or partners of the company/ the business you are responsible for ensuring that all the rules of the scheme have been complied with. It is also the directors'/owner's or partners' responsibility to extract relevant financial information from the accounting records of the company/business, to make the calculations specified in the 'Procedures to confirm active farmer status' (the procedures), and to provide relevant financial information to RPA.

## Our approach

The directors/owner or partners of the company/the business have provided me/us with a transaction listing and documentary evidence showing the eligible non-agricultural and agricultural receipts of the company/business, for the relevant accounting year. The directors/owner or partners of the company/the business remain solely responsible for the transaction listing and documentary evidence.

My/Our engagement was undertaken according to the International Standard on Related Services 4400 which relates to these agreed procedures. We were asked to perform the 'procedures to confirm active farmer status' listed in the guidance.

I/We confirm that I/we have carried out these procedures and the results are as follows:

The percentage calculated at stage 5 of the procedures is 40% or more and there is no X in the 'Adverse findings' column at stage 17

Yes  No  N/A

Or

The percentage calculated at stage 7 of the procedures is 5% or more and there is no X in the 'Adverse findings' column at stage 17

Yes  No  N/A

Accountant's liability disclaimer (optional):

Yours faithfully,

Firm of accountants:  Registered professional body:

Date:  Registration number:

Signature:  Practising certificate number:

## Customer Signature

Print Name:

Date:  Status:

Signature:

(For example: agent, partner,  
owner, director, sole trader)