



Active farmer status: certificate, including accountant's report, in connection with active farmer status

Accountant's name:

Customer business name:

Customer SBI:

Customer address:

Report of factual findings in connection with 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 report is produced in accordance with the terms of my/our engagement letter dated _____ for the purpose of reporting 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/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 in connection with 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 applicable to agreed-upon procedures engagements. We were asked to perform the procedures as detailed in the guidance and our engagement letter.

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

During our testing we found no evidence that this farming business carries out any of the non-agricultural activities that would disqualify it from being an Active Farmer as described on page 7 of the 2017 BPS guidance

Yes

Or

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

Our procedures do not constitute an examination made in accordance with generally accepted auditing or review standards, the objective of which would be the expression of assurance on the contents of the transaction listing. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the transaction listing in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the transaction listing and does not extend to any financial statements of the company/business, taken as a whole.

Accountant's liability disclaimer (optional):

Yours faithfully,

Firm of accountants:	<input type="text"/>	Registered professional body:	<input type="text"/>
Date:	<input type="text"/>	Registration number:	<input type="text"/>
Signature:	<input type="text"/>	Practising certificate number:	<input type="text"/>

Customer Signature

Print Name:	<input type="text"/>		
Date:	<input type="text"/>	Status:	<input type="text"/>
		<i>(For example: agent, partner, owner, director, sole trader)</i>	
Signature:	<input type="text"/>		

Withdrawn