5.2.2 *Samenstellingsverklaring bij een liquiditeitsprognose voor een uitkeringstoets*

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**ACCOUNTANT'S COMPILATION REPORT**

To: Appropriate addressee

The cash flow forecast of ... (naam entiteit(en)) based in ... ((statutaire) vestigingsplaats) has been compiled by us using the information provided by you in order to enable you to decide on a capital payment in accordance with Article 2:216 of the Dutch Civil Code. This cash flow forecast comprises a statement of estimated income and expenditure for.... (periode, bijvoorbeeld per maand) with an explanatory note on the assumptions underlying them.

Inherent to a cash flow forecast is that it's about prospective financial information. The estimated income and expenditure are based on assumptions relating to future activities and events. It's fairly probable that these expected activities and events will not occur or occur otherwise. Actual future results are likely to be significantly different from the forecast . Nevertheless, a cash flow forecast, if properly compiled, may form a sound basis for the assessment by the board whether the company may continue in paying its due debts.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the cash flow forecast in accordance with ... (grondslagen voor financiële verslaggeving). To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that relevant information and assumptions form the basis for the cash flow forecast and for ensuring that you inform us of all relevant information and assumptions, insofar as the information and assumptions are known at the moment that the cash flow forecast is prepared. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the cash flow forecast as a whole to consider whether the cash flow forecast as presented corresponds with our understanding of ... (naam entiteit(en)).

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics for Professional Accountants). You and other users of this cash flow forecast may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

The cash flow forecast has been compiled for the board in order to enable the board to decide on a payment of capital in accordance with Section 2:216 of the Dutch Civil Code. As a result, the cash flow forecast may not be suitable for other purposes.[[1]](#footnote-1) Accordingly the assumptions to the forecast set out that only the investments deemed necessary were involved in the capital payment test, and that other investments desired by the board are not part of the cash flow forecast.[[2]](#footnote-2) Therefore, our compilation report is intended solely for the private company. The report should not be distributed to or used by other parties.[[3]](#footnote-3)

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.[[4]](#footnote-4)

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

.... (vestigingsplaats accountantspraktijk) 2099-09-09 2023-01-01 2023-12-31 12345678

87654321

KVK

Interne referentie (bijv. dossiernummer). Minimaal één alfanumeriek teken invullen, niets invullen leidt tot foutmelding bij XBRL-instance genereren.

1. 1. Een passage met beperking in het gebruik en die in dit geval wordt weergegeven met de volzinnen 'De liquiditeitsprognose ... artikel 2:216 BW.' en 'Hierdoor ... doeleinden.', zal opgenomen worden als in het kader van de uitkeringstoets gebruik wordt gemaakt van specifieke uitgangspunten of afwijkende grondslagen bij het opstellen van de liquiditeitsprognose. [↑](#footnote-ref-1)
2. 2. Een dergelijk onderscheid in investeringen is niet relevant in de situatie van een directeur-grootaandeelhouder (DGA) of meerdere aandeelhouders die ook het bestuur vormen. [↑](#footnote-ref-2)
3. 3. Als sprake is van een beperking in het gebruik is de NBA van mening dat het vaak ook verstandig is een beperking in de verspreidingskring op te nemen (zie in dit kader paragraaf 4.6 van NBA-handreiking 1133). Uiteraard is het aan de accountant om te beslissen dit al dan niet te doen. [↑](#footnote-ref-3)
4. 4. Facultatief [↑](#footnote-ref-4)