

CHARTERED INSTITUTE OF ARBITRATORS

BRANCH TREASURER PACK

YEAR ENDED 31ST DECEMBER 2013

CHARTERED INSTITUTE OF ARBITRATORS

BRANCH TREASURER PACK

YEAR ENDED 31ST DECEMBER 2013

CONTENTS

	Page
General Information	1
Explanation of audit requirement and selection of an auditor	2 - 3
Income and Expenditure Account and supporting schedules	4 - 8
Balance Sheet and supporting schedules	9 - 12
Branch Employees	13
Trustees Payments	14
Other related party payments	15
Appendices	
A Audit programme of work to be completed by an auditor,	16 - 17
B Form of audit report to be prepared by an auditor who is not a registered auditor	18

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Latest date for receipt by Head Office : 31st January 2014

Name of Branch: East Asia

Local Currency: Hong Kong Dollars

Currency used in preparation of Accounts: Hong Kong Dollars

Contact names:

Hon. Treasurer

Name Ms. Cordia Yu

Address 38/F., Two Exchange Square,
Central, Hong Kong

Post Code _____

Telephone No./Fax (852) 2525 2381 / (852) 2524 2171
(for daytime contact if possible in case of query)

e-mail cordia.yu@gmail.com

Hon. Auditor

Name Baker Tilly Hong Kong Limited

Address 2/F., 625 King's Road,
North Point, Hong Kong

Post Code _____

Telephone No./Fax (852) 2525 0171 / (852) 2810 1417
(for daytime contact if possible in case of query)

e-mail audit@bakertillyhk.com

If you require any help in completion of this pack please contact Hammad Khan at Bloomsbury Square Telephone: (+44) 020 7421 7444 (general number) or (+44) 020 7421 7452 (direct line) or email: HKhan@ciarb.org

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Introduction

The Chartered Institute of Arbitrators is a registered charity. The Institute is obliged to produce Accounts that conform with charity law and to have them audited by a registered auditor.

The Charities Act 1993 introduced accounting requirements which affect the Institute and all of its Branches. These requirements are given effect to in Charities Regulations and the Statement of Recommended Practice – Accounting and Reporting by Charities (Revised 2000 and 2008).

Statutory Requirements for Branches

The Accounts of the Institute are not considered legally complete without consolidation of the Accounts of its Branches.

The consolidation of Branch Accounts is helped if those Accounts are presented in a standard format which gives the information required. The criteria for Accounts is that they be drawn up in accordance with the Institute's accounting policies, comply with best Accounting Practice and contain all the required information. Specific attention is drawn to revenue analysis as to type and function on pages 4-6 of this document for the purpose of the Statement of Financial Activities. Completion of the enclosed Branch Treasurer Pack will achieve this objective.

Audit

The Accounts of the Institute are subject to audit and the Institute's auditors will need to express an audit opinion which must necessarily extend to the consolidated Branch Accounts. Under Rule 15.5 of the Branch Model Rules that were adopted in September 2008, it is a requirement for all larger Branches to have their year-end accounts and financial records externally audited. Larger Branches are defined as those Branches which in the previous financial year had either total income or net assets in excess of £10,000. Accordingly, the Accounts of all larger Branches must be audited by either a Registered Auditor or an independent examiner. The Accounts of smaller Branches need not be audited.

A Registered Auditor is an individual holding appropriate qualifications who has been entered on the Register of Auditors required under Section 35 Companies Act 1989. An independent examiner need not be a practising Accountant, but must have the requisite ability and practical experience to carry out a competent examination of the Accounts, and must have no connection with the Trustees, which might inhibit the impartial conduct of the examination.

The following persons are deemed to be connected for this purpose:-

- (a) Branch officials;
- (b) A major donor or beneficiary;
- (c) A close relative, business partner or employee of a person within (a) or (b) above.

Whether other connections exist will depend on the particular circumstances. The chosen auditor should be independent of the Branch.

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

The Institutes auditors, Baker Tilly, have requested that each year a bank certificate for each branch bank account should be sent together with the completed branch pack to Stephanie Warboys at stephanie.warboys@bakertilly.co.uk. This certificate should be for the bank balance as at 31st December 2013 and will have to be attained from the Branch's bank.

As agreed with the Institute's Registered Auditor, it is not necessary for the local Branch Auditor to be a Registered Auditor or to be a professionally qualified accountant. However, there are obvious advantages in having a professional auditor who has been trained to carry out audits or who has good accounting knowledge.

Audit Work Required

The Branch Auditor is required to work through the audit programme as attached in Appendix A and complete the Audit Report in Appendix B.

Timetable

The timetable is governed by the date of the Institute's Annual General Meeting and the preceding meetings of the Board of Trustees and the Board of Management at which the Institute's Accounts must be approved. In order to allow for the consolidation process and for central audit procedures to be completed on a timely basis, the Branch Treasurer Pack (or equivalent), together with the Appendices A and B duly completed, must be returned to 12 Bloomsbury Square no later than **31st January 2014**.

Your help and co-operation in meeting this timetable is appreciated - any delay in receipt of the information will delay finalisation of the statutory accounts of the Institute and would lead to delays in branch payments.

Excel Spreadsheet Format

Cells that are highlighted in the following colour: are calculations from separate sheets. These cells will automatically populate when you do the calculation on other pages. The page reference that the figures are taken from will be noted above or next to each of these cells.

This spreadsheet should help ease the calculation of the Income and Expenditure account on Page 4 and the Balance Sheet on Page 9. Please do not change any of the precalculated cells as they all feed through to different sections of the Year End report.

Only type in the figures requested, once all amounts are entered the Balance Sheet on Page 9 should have a difference of zero (cell E39)

You will need to print off and get page 18 signed by the auditor and send the scanned copy with the return.

On Pages 4 & 9 the Honorary Treasurer, by adding your name and sending it electronically via email, you confirm that all the details are correct.

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Currency in which figures are stated: Hong Kong Dollars

Income and Expenditure Account

	(A) Net Receipts in year (From Page 5)	(B) Accrued Income (From Page 7)	(C) Deferred Income (From Page 7)	(D) Total (A+B-C)
Income				
Head Office grants to Branch (gross)	-			-
Branch Subscriptions either paid locally or received from Head Office	685,817.00			685,817.00
Meetings, seminars etc	175,807.00			175,807.00
Income from courses	509,852.00			509,852.00
Income from arbitration and other ADR scheme administration	-			-
Other fund raising efforts	-			-
Interest on Deposits	171.00	13.00		184.00
Other Income (please provide analysis)	36,018.00			36,018.00
	1,407,665.00	13.00	-	1,407,678.00

I

	(E) Net Payments in year (From Page 6)	(F) Accrued expenses (From Page 7)	(G) Prepaid Expenses (From Page 7)	(H) Total (E+F-G)
Expenditure				
Branch Office and administration expenses	668,620.00	23,500.00	15,083.00	677,037.00
Welfare, travel and transport costs etc	-			-
Branch Meetings, catering and ancillary costs	517,395.00			517,395.00
Courses expenses	380,591.00			380,591.00
Arbitrators and neutrals fees and other costs relating to scheme administration	-			-
Other fund raising expenses	-			-
Other expenses (please provide analysis)	23,003.00			23,003.00
	1,589,609.00	23,500.00	15,083.00	1,598,026.00

J

Surplus/(Deficit) of income over expenditure for year (I - J) (To Page 9)

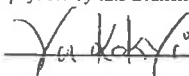
-	190,348.00
---	-------------------

O

Declaration :

I confirm that the above Income and Expenditure Account represents all income receivable and expenses payable by this Branch for the year under review.

Signed:



Branch:

East Asia

Hon Treasurer (name):

Ms. Cordia Yu

Date:

13 FEB 2014

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Branch Receipts and Payments Account

RECEIPTS	Gross/Total	VAT	Net Receipts in year
Head Office Grants to Branch (net) (see Page 8)	-		-
Local Branch Subscriptions	685,817.00		685,817.00
Meetings, Seminars etc	175,807.00		175,807.00
Income from courses	509,852.00		509,852.00
Income from arbitration and other ADR scheme administration			-
Other fund raising efforts			-
Interest on deposits	171.00		171.00
Branch Input VAT refunded by Head Office (Per half yearly grant statements)			
Re 2012			
Re 2013			
Adjustments			
Other Income (Please give details)			-
a) Write off of expired unrepresented cheque	12,047.00		12,047.00
b) Mediation service provided	18,000.00		18,000.00
c) Disbursement refunded	5,971.00		5,971.00
d)			-
Other Income Total	36,018.00	-	36,018.00
TOTAL RECEIPTS FOR YEAR TO 31st December 2013	1,407,665.00	-	1,407,665.00
		To Page 9	To Page 4

D2

I

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Branch Receipts and Payments Account

PAYMENTS	Gross/Total	VAT	Net Payments in year
Branch office and administration expenses	668,620.00		668,620.00
Branch Output VAT paid to Head Office (Per half yearly grant statements)			
Re 2012			
Re 2013			
Adjustments			
Branch Stationery etc charged by Head Office			-
Welfare, transport and travel, etc			-
Courses expenses	380,591.00		380,591.00
Arbitrators and neutrals fees and other costs relating to scheme administration			-
Branch meetings, catering and ancillary costs	517,395.00		517,395.00
Other fund raising expenses			-
Other expenses (Please give details)			-
a) Bank charges	890.00		890.00
b) Subscription fee paid on behalf of a honorary member	4,526.00		4,526.00
c) Audit disbursement	1,088.00		1,088.00
d) Disbursement charged by CI Arb London	4,108.00		4,108.00
e) Disbursement charged by HKIAC	12,391.00		12,391.00
Other Expenses Total	23,003.00	-	23,003.00
TOTAL PAYMENTS FOR YEAR TO 31st December 2013	1,589,609.00	-	1,589,609.00
		To Page 9	To Page 4

D1

J

CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013

Notes Required to Support Income and Expenditure Account

Note 1

DETAILS OF UNPAID EXPENSES/ PAYMENTS IN ADVANCE AND INCOME
NOT YET RECEIVED/RECEIVED IN ADVANCE

ACCRUED INCOME (Income for 2013 not received at year end)	Gross	VAT	Net Total
Interest in fixed deposit	13.00		13.00
			-
			-
Total	13.00	-	13.00
			To Pages 4 and 9

DEFERRED INCOME (Income for 2014 received in 2013)	Gross	VAT	Net Total
			-
			-
			-
Total	-	-	-
			To Pages 4 and 9

ACCRUED EXPENSES (Expenses for 2013 unpaid at year end)	Gross	VAT	Net Total
Audit fee 2013	23,500.00		23,500.00
			-
			-
Total	23,500.00	-	23,500.00
			To Pages 4 and 9

PREPAID EXPENSES (Expenses paid in advance at year end which relate wholly or partly to 2014)	Gross	VAT	Net Total
Website cost	1,500.00		1,500.00
Insurance expense	13,583.00		13,583.00
			-
Total	15,083.00	-	15,083.00
			To Pages 4 and 9

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Notes Required to Support Income and Expenditure Account

Note 2

HEAD OFFICE GRANTS

It is an audit requirement at Head Office that we reconcile amounts paid by Head Office to Branches (and entered on our Branch financial computer records) with amounts shown on your Receipts and Payments Account as Head Office Grants to Branch on Page 5.

To assist with this audit requirement please complete the list below:-

Date Grant received from Head Office (excl any VAT amounts)	Amount of Grant
1st Grant:	-
2nd Grant:	-
TOTAL	

The total of the amounts listed above feeds through to the grants shown on the Receipts summary in the Gross column under the heading Head Office Grants to Branch (Page 5).

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Currency in which figures are stated

Hong Kong Dollars

Balance Sheet

	Ref		
FIXED ASSETS (If applicable – from page 10)	A		-
CURRENT ASSETS			
Debtors: Prepaid Expenses (From Page 7)	B	15,083.00	
Accrued Income (From Page 7)	C	13.00	
VAT Balance: Brought forward 31.12.12			
Add: Page 6 VAT Total	D1	-	
Less: Page 5 VAT Total	D2	-	
Other - include deposit paid of HKD7,000	E	7,000.00	
	F(B+C+D+E)	22,096.00	
Cash and Bank Balances (from page 11 or 12)	G	2,514,100.00	
	H (F+G)		2,536,196.00
CURRENT LIABILITIES			
Creditors: Accrued Expenses (From Page 7)	I	23,500.00	
Deferred Income (From Page 7)	J	-	
Other	K	17,334.00	
	L (I+J+K)		40,834.00
NET ASSETS/(LIABILITIES)	M (A+H-L)		2,495,362.00
Represented by:			
Net assets at 31st December 2012 (from 2012 pack page 9)	N		2,685,710.00
Surplus/(Deficit) for year (From Page 4)	O		- 190,348.00
	P(N+O)		2,495,362.00

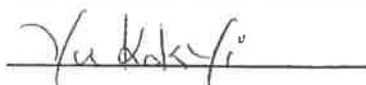
If for any reason box M does not equal box P, please give a short explanation or reconciliation so that amalgamation of your Accounts at Head Office may proceed quickly.

diff.

Declaration:

**** I confirm that the above Balance Sheet represents all assets and liabilities of the Branch as at 31st December 2013.**

Signed:

 (Hon Treasurer)

Branch:

East Asia

Date:

13 FEB 2014

**** By sending the year end branch pack electronically you confirm that the above figures are complete and correct**

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Notes Required to Support Balance Sheet Account

Fixed Assets

(To be completed by all branches which have Fixed Assets in their Balance Sheet)

	Freehold Property	Leasehold Improvements	Furniture & equipment	Computers etc	Total
Cost					
Opening balance at 1.1.2013					-
Additions in year					-
Disposals in year					-
Closing balance at 31.12.2013	-	-	-	-	-
Accumulated Depreciation					
Opening balance at 1.1.2013					-
Charge for year					-
Released on disposals in year					-
Closing balance at 31.12.2013	-	-	-	-	-
Net book value					
Opening balance at 1.1.2013	-	-	-	-	-
Closing balance at 31.12.2013	-	-	-	-	-

To Page 9

CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013

Notes Required to Support Balance Sheet Account

Details of Bank Accounts and Cash Balances Held at 31st December 2013

Account Type	Account Holder and Full Address	Sort Code	Account No	Balance Held At 31/12/13 (See (i) below)
Current	In the name of the branch		002-554830-001	550,905.00
Bank Deposit	In the name of the branch			1,743,576.00
Building Society				-
Other deposits				-
a) Saving	In the name of the branch - project account		808-488795-292	219,619.00
b)				-
c)				-
d)				-
Petty Cash and Funds awaiting deposit				-
TOTAL BRANCH CASH AND BANK BALANCES (see (ii) below)				2,514,100.00
				To Page 9

(i) For Bank and Building Society accounts the figure shown should be per the account statements.

(ii) If the above total does not equal the total Cash & Bank balance then please prepare a reconciliation as shown on page 12 to include uncashed cheques or deposits not yet cashed.

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Branch Employees

The Institute is required to declare within its annual statutory accounts:

- (i) Total employees emoluments.
- (ii) The average number of employees during the year.
- (iii) The number of employees who received more than £60,000 in the year.

Please state, for the year ended 31st December 2013, the following:

Number of employees paid by the Branch	Nil
Total of salaries/wages paid	Nil
Any pension contributions made for employees	Nil
Total of other employer costs (local employment taxes etc.)	Nil
Total cost of employment	Nil
Number of employees who received more than £60,000 from the branch in the year	Nil

CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013

TRANSACTIONS WITH TRUSTEES / RELATED PARTIES BY BRANCH DURING 2013

No.	Trustee	Tutor / Trainer Fees	Arbitrators & Adjudicators Fees	Other Payments	Travelling Expenses	Note 1	Total
	United Kingdom						
1	Mr J Wright	-	-	-	-	-	-
2	Mr B Kettle	-	-	-	-	-	-
3	Mr J Bridgeman	-	-	-	-	-	-
4	Ms W Miles	-	-	-	-	-	-
5	Mr P Rees (17/05/2013)	-	-	-	-	-	-
6	Mr D B Thomas	-	-	-	-	-	-
	Africa						
7	Mr C Ojo	-	-	-	-	-	-
	Americas						
8	Ms A Ryan Robertson	-	-	-	-	-	-
	Australasia						
9	Mr M Holmes	-	-	-	-	-	-
	Europe Region						
10	Mr A Reeg	-	-	-	-	-	-
	East Asia						
11	Mr C Wall	-	-	-	-	-	-
	Middle East/Indian Sub-Continent						
12	Dr N Comair-Obeid	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Note 1 Please provide a brief description of any transactions with the trustees as well as any amounts paid or benefits to trustees.

CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013

TRANSACTIONS WITH BOARD OF MANAGEMENT / OTHER RELATED PARTIES BY BRANCH DURING 2013

No.	Board of Management/Entity	Payments made	Payments received	Balance owed (to)/from entity at year end	Note 1	Total
1	Charles Brown	-	-	-	-	-
2	Wolf von Kumberg	-	-	-	-	-
3	Geoffrey Simukoko	-	-	-	-	-
4	John Redmond	-	-	-	-	-
5	Thomas Halket	-	-	-	-	-
6	Jayems Dhingra	-	-	-	-	-
7	Anthony Abrahams	-	-	-	-	-
8	Arran Dowling-Hussey	-	-	-	-	-
9	Bruce Kettle	-	-	-	-	-
10	Arran Dowling-Hussey	-	-	-	-	-
12	Vinayak Pradhan (ex-officio)	-	-	-	-	-
13	John Price (died 27 January 2013)	-	-	-	-	-
14	John Evans (resigned 10 April 2013)	-	-	-	-	-
15	Ian Trushell (retired 30 June 2013)	-	-	-	-	-
16	Pauline Makepeace (resigned September 2013)	-	-	-	-	-
17	Jane Gunn f(from 26 April 2013)	-	-	-	-	-
18	Bernard Fleming (from 26 April 2013)	-	-	-	-	-
19	Grant Jones (from 16 May 2013)	-	-	-	-	-
20	Paul Marrow (from 1 July 2013)	-	-	-	-	-
21	Rashda Rana (from 25 October 2013)	-	-	-	-	-
	Other related entities					
	The City Disputes Panel Limited	-	-	-	-	-
	12 Bloomsbury Square Limited	-	-	-	-	-
	Dublin Dispute Resolution Centre Ltd	-	-	-	-	-
	Total	-	-	-	-	-

Note 1 Please provide a brief description of any transactions with the board / entities

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Appendix A - Audit Programme

This two page audit programme needs to be worked through by the Local Auditor of the Branch.

Name of Branch: East Asia

Year Ended: 31 December 2013

Programme of Work (* if no, please attach a note explaining the problem)	Satisfactory	
	Yes	No*
Annual Return		
1. Is the Income and Expenditure Account and Balance Sheet arithmetically correct?	X	
2. Do the figures agree to the totals on the backing schedules on pages 5 to 8?	X	
3. Do all brought forward balances agree to the previous year's carried forward balances?	X	
Receipts and Payments		
4. Have you been able to check payments and receipts to supporting documentation on a test basis to cover 25% by value of all payments and receipts in the year?	X	
Bank		
5. Have the bank reconciliations been prepared correctly?	X	
6. Have you received a bank certificate for each bank account held in branch. This should be done and a copy send to sarah.welch@bakertilly.co.uk and hkhan@ciarb.org	X	
7. Have all reconciling items cleared promptly through the bank statements after the year end?		No subsequent bank statement was received
8. Have you investigated all large or unusual items?	X	
9. Does the branch operate any other bank accounts, or have cash balances, which have not been recorded on the Branch Balance Sheet? If so, please provide details.	X	
10. Has the Branch closed any bank or building society account since last year. If yes are you satisfied that the closing balance has been correctly transferred and recorded?	X	
11. Does the schedule of Head Office grants shown on Page 8 agree to the Receipts and Payments Account. (Page 5)	X	

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Appendix A - Audit Programme

This two page audit programme needs to be worked through by the Local Auditor of the Branch.

Name of Branch: East Asia

Year Ended: 31 December 2013

Programme of Work (* if no, please attach a note explaining the problem)	Satisfactory	
	Yes	No*
Accruals, prepayments, deferred and accrued income		
12. Have all items been recorded on page 7 to reflect adjustments for accruals and prepayments?	X	
13. Have all items been recorded on page 7 to reflect adjustments for accrued income and deferred income?	X	
Other		
14. Have the Minutes of Branch Committee meetings been reviewed? Are you satisfied that the Branch return reflects the decisions taken at Committee Meetings.	X	
15. Have you received all the information and explanations which you believe to be necessary to enable you to carry out an audit of the Branch? If not, please provide a separate explanation.	X	
16. Have you considered post Balance Sheet events and commitments which may need to be reflected in the Accounts? If there are any such matters please provide details.	Up to 15 January 2014	None noted
17. Have all other disclosures made in the branch pack been reviewed and are considered to be accurate and complete, based on a review of the underlying accounting records ? If not, please provide an explanation	X	

**CHARTERED INSTITUTE OF ARBITRATORS
BRANCH TREASURER PACK
YEAR ENDED 31ST DECEMBER 2013**

Appendix B Audit Report

Required format of Audit Report - prepare and sign on completion of audit.

THE CHARTERED INSTITUTE OF ARBITRATORS

Year ended:	31 December 2013
Name of Branch:	East Asia
Name of Auditor:	Baker Tilly Hong Kong Limited
Qualification/Profession of Auditor:	Certified Public Accountants
Telephone/Fax No.:	(852) 2525 0171 / (852) 2810 1417

I have carried out the audit work on the Income and Expenditure Account, Balance Sheet, bank balances and supporting schedules as shown on pages 4 to 13, using the programme of work per Appendix A on pages 15 and 16.

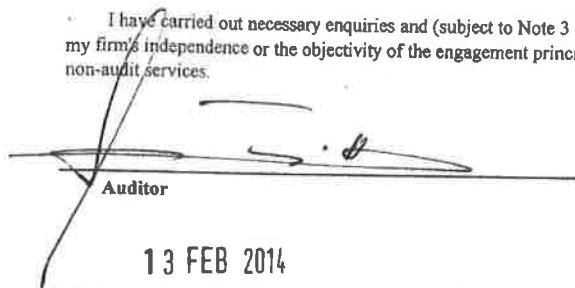
(I have also carried out work additional to that required per Appendix A which is attached on a separate sheet - see Note 1 below).

I have obtained all the information and explanations which, to the best of my knowledge and belief, I consider to be necessary for the purpose of my audit and I am able to conclude (subject to see Note 2 below) that:

- the Branch Income and Expenditure Account for the year ended 31st December 2013 has been correctly prepared and agrees to the underlying records;
- the Branch Balance Sheet as at 31st December 2013 has been correctly prepared and agrees to the underlying records;
- the sample of payments and receipts I tested were accurately recorded and had valid supporting documentation; and
- all bank and other accounts are correctly included in the return.

In addition, I confirm that:

- I have carried out necessary enquiries and (subject to Note 3 below) am not aware of any actual, or potential, threats myself or my firm's independence or the objectivity of the engagement principal and audit staff, including those arising from the provision of non-audit services.



(Signed)
Auditor

13 FEB 2014

(Date)

Notes (1) and (2) above

Note 1: If you have undertaken work additional to the programme please provide brief details, otherwise please delete the wording within the brackets of this note.

Note 2: If there are matters that mean you are unable to form a view upon the Branch return please describe them on a separate sheet if necessary. Otherwise please delete the 'subject to' proviso within the brackets.

Note 3: If there are any non-audit services provided by you or your firm to The Chartered Institute of Arbitrators or any branch thereof, please describe them on a separate sheet of paper, and specify the safeguards which have been put in place to ensure independence. Otherwise please delete the 'subject to' proviso within the above brackets