

Independent report on the Oxfordshire Cross Country League 2023-24 accounts

To the Oxfordshire Cross Country League committee,

I have been instructed to perform audit procedures on the 2023-24 accounts for the league in accordance with the requirements of the league constitution. I am an ACA Chartered accountant who currently works in an accounting role in industry, and I have some general knowledge of the league from being a participant.

As part of the audit procedures, I have reviewed the figures reported in the accounts and requested explanations on certain income and expenditure amounts. I have also requested evidence to support the cash balances and certain selected samples. The purpose of the audit is not to perform a detailed picking apart of the accounts or identify fraud but to gain a reasonable level of assurance that the information in the accounts accurately reflects the income and expenditure for the period and that the accounts are free from material error.

Following the performance of these procedures I am confident that the accounts presented are materially accurate and give a true and fair view of the league's finances for the period 2023-24. I also confirm that the accounts have been prepared in a proper manor and the presentation of the accounts is in accordance with standard practice.

Despite providing this reasonable level of assurance, I do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come.

I have noted my suggestion for dual authorisation on the bank account for payments with the treasurer, but I am also comfortable with the current approval system that is in place within the committee.

Many thanks to Ros Kelling for being helpful with quick and useful responses to my queries and for maintaining a well laid out and logical workbook making the review process a lot easier.

A handwritten signature in black ink, appearing to read 'J Lyne', with a long horizontal flourish underneath.

Joseph Lyne ACA

12 June 2024