

Independent report on the Oxfordshire Cross Country League 2025-26 accounts

To the Oxfordshire Cross Country League committee,

I have once again been instructed to perform audit procedures on the accounts for the league in accordance with the requirements of the league constitution. This will be my third year undertaking this review.

As part of the audit procedures, I took a similar approach to the prior year, reviewing the figures reported in the accounts and requesting explanations on certain income and expenditure amounts. I have also requested evidence to support the cash balances and certain selected samples. I also reviewed recent minutes and spoke to the treasurer to gain context on the year's activities. The purpose of the audit is not to perform a detailed picking apart of the accounts nor 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 2025-26. 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 continued my communication with Ros who is acting as treasurer for the league.

Many thanks to Ros Kelling for being helpful with quick and complete responses to my queries and for maintaining clear support and reconciliations for the league's finances.

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

Joseph Lyne ACA

14 June 2026