## Independent examiner's report to the members of Midhurst Area Cycling

I report on the accounts, as prepared by the treasurer, for the 12 month period ended 31 December 2022, consisting of Profit and loss account and Balance sheet.

## Respective responsibilities of trustees and examiner

The club is a members' club; it is not incorporated as a company, nor is it a registered charity. Accordingly, there is no statutory basis for the preparation of these accounts. The trustees are responsible for the preparation of the accounts. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination included a review of the accounting records kept by the club and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

a) to which gives me cause to believe that, in any material respect, the general requirements to keep accounting records in accordance with UK accounting principles have not been met

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Robert Morrison** 

Independent examiner

8 January 2023