



LJ SMITH ACCOUNTANTS LIMITED

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Mr C. Scorey
Acting Treasurer
The Hungerford Club
The Croft
Hungerford RG17 0HY

4th November 2021

Dear Chris,

Club Accounts & Procedures

I write in reply to correspondence you have passed on to me from specific individuals questioning items within the club accounts. I can only comment on the financial processes and information that we are directly involved with in the services we provide.

We have at no point found any issues with the club's paperwork, accounting information nor the individuals we have worked with. For that reason, have signed off each years 'Accountants Report' with no material changes needed to be made to accounts provided (on Sage) nor seen the need to issue any advisory notes as to required changes in the processes or paperwork you produce.

Our 'Accountants Report' is included within the Financial Statements and states that - *In accordance with the instructions given to us we have prepared, without carrying out an audit, the financial statements from the accounting records of The Hungerford Club and from the information and explanations supplied to us.*

In terms of our working relationship with the Club, we took on the role of the club's accountants in early 2016. We have since prepared the Club's financial statements for each financial year end from March 2016 through to March 2021. From early 2016 through to March 2019 we also did all bookkeeping for the club which has since been dealt with by an external, independent bookkeeper. We also prepare the Clubs annual VAT return and corporation tax return. We also prepare & manage the Club payroll scheme and auto enrolment pension scheme.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gavin Rowell', written in a cursive style.

Gavin Rowell
LJ Smith Accountants Ltd