

## Independent Examiner's Report

To the Members of Tottenham Hotspur Supporters' Society Limited (Registered Number 29219R)

I report on the financial statements of Tottenham Hotspur Supporters' Society Limited for the year ending 31<sup>st</sup> August 2022 which are set out on pages 1-4.

### Respective Responsibilities of Society Board Members and the Examiner

The Society Board Members consider that an audit is not required for this year as an appropriate resolution was approved by members at the AGM held on the 16<sup>th</sup> February 2021 and that an independent examination is therefore appropriate. The Board Members are responsible for the preparation of the financial statements.

The Examiner's responsibilities include:

- To examine the financial statements
- To follow the procedures laid down in accordance with guidance issued by the Unified Football Supporters Organisation (UFSO); and
- To state whether any matters have come to their attention

### Basis of Independent Examiner's Statement

The examination was carried out in accordance with guidance issued by UFSO. The examination included a review of the accounting records kept by the Society and a comparison of the accounts presented with those records. It also included the consideration of any unusual items or disclosures in the accounts and seeks explanations from the Society Board Members concerning any such matters. Supporting evidence was provided to substantiate the bank balances recorded at the year end, and this is consistent in the accounts. However, the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

During my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the Society Board Members have not met the requirements to ensure that:
  - o proper accounting records are kept
  - o accounts are prepared which agree with the accounting records and comply with generally accepted accounting requirements; or
- to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached

Signed:  \_\_\_\_\_

Name:  Luke Adams

Date:  01/01/2023

Qualification (if applicable)  ACA