

## **REVIEW REPORT**

### **Report to Members of the Lowry Bay Yacht Club on the Review of the 2022 Financial Statements**

I have reviewed the financial statements of the Lowry Bay Yacht Club for the year ended 30 June 2022.

#### **The Committee's Responsibilities**

The Committee is responsible for the preparation of the financial statements and for such internal controls it determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Reviewer's Responsibilities**

My responsibility is to express a conclusion on the 2022 financial statements based on my review.

#### **Scope of Review**

My review is limited primarily to an inspection of the entity's financial records and thus provides only a moderate level of assurance. The procedures performed in a review are substantially less than those performed in an audit. Accordingly, I do not express an audit opinion on the financial statements.

#### **Conclusion**

Based on my review, nothing has come to my attention that causes me to believe that the 2022 financial statements of the Lowry Bay Yacht Club do not present fairly, in all material respects, the financial position of the club as at 30 June 2022, and of its financial performance and cash flows for the year ended on that date.

My review was completed on 27 July 2022 and my opinion is expressed as at that date.



**Paul Crimp  
Accountant  
Greytown**