

North Shore Cricket Club Inc. Reviewer's Report to the Members

I have reviewed the financial report attached hereto. The financial report provides information about the past financial performance of the North Shore Cricket Club Inc. and its financial position as at 30th April 2010. This information is stated in accordance with the accounting policies set out in the notes contained within the report.

Club's Responsibilities

The Club's treasurer is responsible for the preparation of a financial report which gives a true and fair view of the financial position of the North Shore Cricket Club Inc. as at 30th April 2010 and the results of its activities for the year ended on that date.

Reviewer's Responsibilities

It is my responsibility to form an independent opinion on the financial report presented by the Club's treasurer and report my opinion to you.

Basis of Opinion

A review is limited primarily to enquiries of the entity's personnel, accompanied by analytical review procedures applied to financial data in accordance with the Review Engagement Standards issued by the New Zealand Society of Accountants. Whilst I have not performed an audit, I have performed a review and accordingly I express a review opinion, not an audit opinion.

However, a review can, but not necessarily always, provide the same degree of assurance as an audit.

My review included examining, on a test basis, evidence relevant to the amounts and disclosures in the financial report. It also included assessing:-

- any significant estimates and judgements made by the treasurer in the preparation of the financial report; and
- whether the accounting policies are appropriate to the Club's circumstances, consistently applied, and adequately disclosed.

I planned and performed my review so as to obtain all the information and explanations which I considered necessary. I obtained evidence sufficient to give me reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial report.

Other than in my capacity as reviewer, I have no interest in, or involvement with, the North Shore Cricket Club Inc..

Qualified Opinion

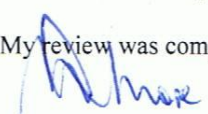
In common with other organisations of a similar nature, control over some of the Club's cash revenues, other than interest received, prior to its being recorded is limited; and there are no practical audit procedures to determine the effect of this limited control. However, my review has not revealed any deficiencies or discrepancies.

Subject to the above, I have obtained all the information and explanations that I have required.

In my opinion, except for any adjustments that might have been found to be necessary had I been able to obtain sufficient evidence concerning the abovementioned cash receipts and cash payments:-

- proper accounting records have been kept by the Club so far as appears from my examination of those records, and
- the financial report:-
 - complies with generally accepted accounting practice; and
 - gives a true and fair view of the financial position of the Club as at 30th April 2010 and the results of its operations and cash flows for the year ended on that date.

My review was completed on 12th August 2010.


W A More
Chartered Accountant
Takapuna