

Part Minutes from our AGM held  
at the Kaipaki Centre on the 22<sup>nd</sup>  
October 2020.

The financial statement was presented  
discussed and accepted by all present.  
This was moved by Sue Loader second  
Graham Coxhead. - carried.

The financial statement was filed  
for future reference.

Signed:

E.W. Bradley  
Secretary.

**AUDIT REPORT**  
**TO THE READERS OF THE FINANCIAL STATEMENTS OF**  
**KAIPAKI SETTLERS HALL ASSOCIATION (INC)**



We have audited the financial statements on pages 1 to 6  
The financial statements provide information about the past financial performance of the Kaipaki Settlers Hall Association (INC) and its financial position as at 31<sup>st</sup> March 2020. This information is stated in accordance with accounting policies attached to the financial statements.

**Officer's Responsibilities**

The Trustees are responsible for the preparation of the financial statements that give a true and fair view of the financial position of the Kaipaki Settlers Hall Association (INC) as at 31<sup>st</sup> March 2020 and the results of its operations for the year ended on that date.

**Auditors Responsibilities**

It is our responsibility to express an independent opinion on the financial statements presented by the Kaipaki Settlers Hall Association (INC) and report our opinion to you.

**Basis of Opinion**

An audit includes examining, on test basis evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing the significant estimates and judgements made by the Executives in the preparation of the financial statements.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations that we consider necessary. We obtained sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we evaluated the overall adequacy of the presentation of information in the financial statements.

**Qualified Opinion**

In common with other organizations of similar nature, control over the income from trading prior to being recorded is limited, and there are no practical procedures to determine the effect of this limited control.

In our opinion, except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning income, the financial statements comply with generally accepted accounting practice and fairly reflect the financial position of the Kaipaki Settlers Hall Association (INC) as at 31<sup>st</sup> March 2020 and the results of its operations for the year ended on that date.

Our audit was completed on 3rd August 2020 and our qualified opinion is expressed as at that date.

Signed: -

*Webb & Wood Accountants Ltd*

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