

**NORTH SHORE SQUASH CLUB INC
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

To the Members of the Association of North Shore Squash Club Incorporated.

Opinion

We have audited the financial statements of the North Shore Squash Club Incorporated, which comprise the Balance Sheet as at 30 September 2022, Statement of Profit or Loss and Statement of Changes in Equity for the year ended, and a Summary of Significant Accounting Policies and Other Explanatory Information.

In our opinion, the financial statements present fairly, in all material respects, the Balance Sheet of North Shore Squash Club Incorporated as at 30 September 2022, Statement of Profit or Loss, Statement of Changes in Equity for the year ended on that date in accordance with PBE SFR-A(NFP)Public Benefit Entity Format Reporting – Accrual (Not for Profit).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs(NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the North Shore Squash Club Incorporated in accordance with Professional and Ethical Standard 1 (Revised)Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Other than in our capacity as auditor we have no relationship with, or interests in, the North Shore Squash Club Incorporated.

Board's Responsibilities for the Financial Statements

The Board are responsible for the preparation and fair presentation of these financial statements in accordance with PBE SFR-A(NFP)Public Benefit Entity Format Reporting – Accrual (Not for Profit) and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible on behalf of the North Shore Squash Club Incorporated for assessing the North Shore Squash Club Incorporated's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the North Shore Squash Club Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.



Auditors

Hart & Co - North Shore
Chartered Accountants
Albany, Auckland

22 November 2022