

Neston Cricket Club

Financial statements for the year ended 31 March 2009

Audit Report

Independent auditors report to the members of Neston Cricket Club

We have audited the financial statements of Neston Cricket Club for the year ended 31 March 2009 which comprise the Income & Expenditure account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the club's members, as a body. Our Audit work has been undertaken so that we might state to the club's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the club and the club's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the club council and auditors

The club council's responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Club Council's Responsibilities.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the club's constitution.

In addition we report to you if, in our opinion the club has not kept proper accounting records, if a satisfactory system of internal control has not been established and maintained, or if we have not received all the information and explanations we require for our audit.

Basis of audit opinion

We conducted our audit in accordance with the International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Club Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the club's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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Opinion

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the club's affairs as at 31 March 2009 and of its excess of income over expenditure for the year then ended, and
- The financial statements have been properly prepared in accordance with the Club's Constitution.

Duncan Boxwell & Co Limited
Chartered Accountants and
Registered Auditors
Montrose House
Clayhill Park
Liverpool Road
Neston
CH64 3RU

Date: 3rd September 2009