

REVIEW REPORT

To the readers of the Financial Report of the Mapua and Districts Community Association.

I have reviewed the financial statements of Mapua and Districts Community Association for the 12 months ended 30 June 2019, in accordance with the Review Engagement Standards issued by Chartered Accountants Australia and New Zealand. The Financial Report provides information about the past financial performance of the Mapua and Districts Community Association for the Year Ended 30 June 2019.

A review is limited primarily to enquiries of the entity's personnel and analytical review procedures applied to financial data, and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the preparation of a Financial Report which gives a true and fair view of the financial performance of Mapua and Districts Community Association for the year ended 30 June 2019.

BASIS OF REVIEW

A Review includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Financial Report. It also includes assessing:

- The significant estimates and judgments made by the Board of Trustees in the preparation of the Financial Report, and whether the accounting policies are appropriate to Mapua and Districts Community Association.
- Circumstances, consistently applied and adequately disclosed.

I conducted my review in accordance with Review Engagement Standards issued by Chartered Accountants Australia and New Zealand.

In common with other organisations of a similar nature, control over revenues prior to banking is limited, and there are no practical review procedures to determine the effect of this limited control.

In this respect alone I have not obtained all the information and explanations that I have required.

Other than my capacity as reviewer, I have no relationship with or interest in Mapua and Districts Community Association.

QUALIFIED REVIEW OPINION

Based on my review, subject to the above cash comment, nothing has come to my attention that causes me to believe that the accompanying Financial Statements do not give a true and fair view.

My review was completed on 5 August 2019 and my qualified review opinion is expressed at that date.

Yours faithfully



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