



## FINANCIAL REVIEW STATEMENT

To the readers of the financial report of **Pohutukawa Coast Sea Rescue Trust Inc.**

We have reviewed the statements of Financial Performance for the year ended **30<sup>th</sup> March 2015** and Financial Position as at **30<sup>th</sup> March 2015** included in the financial statements.

**Pohutukawa Coast Sea Rescue Trust Inc** is responsible for the preparation of the financial report which Officers have acknowledged fairly reflects the financial position and the results of its operations for the year ended **30<sup>th</sup> March 2015**.

It is the Reviewers' responsibility to express an independent opinion on the statements of Financial Performance and Financial Position presented by the committee/board of **Pohutukawa Coast Sea Rescue Trust Inc**, and report an opinion.

A review includes examining and obtaining sufficient evidence, primarily through analytical review procedures and enquiry, to provide an appropriate basis to report on the financial statements. The review includes the assessment of:

- The significant estimates and judgements made by officers in the preparation of the statements of Financial Performance and Financial Position, and
- Whether the accounting policies are appropriate to **Pohutukawa Coast Sea Rescue Trust Inc** circumstances, consistently applied and adequately disclosed.

We performed the review so as to obtain all the information and explanations considered necessary. In our opinion we obtained sufficient evidence to give reasonable assurance that the statement of Financial Performance and the statement of Financial Position give a true and fair view of operations for the year.

Other than in our capacity as the Reviewer we have no relationship with or interests in **Pohutukawa Coast Sea Rescue Trust Inc** operations. All the information and explanations considered necessary were received as requested.

We qualify this statement to the extent that this Review Statement gives no guarantee of the position or operations of the entity further than the items reviewed. This review does not replace any additional legislated or regulated requirements of reporting.

The review was completed on **8 October 2015** and statement expressed on that date.

For Chief Review Officer



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