

**AUDIT REPORT**  
**To the members of The Summit Road Society Inc.**

I have audited the Income & Expenditure Report and the Statement of Assets and Liabilities of the Summit Road Society Inc. These statements provide information about the Society's income and expenditure for the year ending 31<sup>st</sup> December 2008 and its financial position as at 31<sup>st</sup> December 2008. This information is stated in accordance with the Notes to the Financial Statements.

**Treasurer's Responsibilities**

The Treasurer is responsible for the preparation of the financial statements, which present fairly the financial position of the Society as at The 31st December 2008, and its income and expenditure for the year ending on that date.

**Auditor's Responsibilities**

I am responsible for expressing an independent opinion on the financial statements presented by the Treasurer and reporting my opinion to the readers.

**Basis of Opinion**

An audit includes, examining on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes:

- The significant estimates and judgements made by the Treasurer in the preparation of the financial statements, and
- Whether the accounting policies are appropriate to the Society's circumstances, consistently applied and adequately disclosed.

I have conducted my audit in accordance with generally accepted auditing standards in New Zealand in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error.

I have no relationship with or interest in the Society other than in my capacity as auditor.

**Unqualified Opinion**

I have obtained all the information and explanations I have required. In my opinion the Financial Statements give a true and fair view of the financial position of the Summit Road Society Inc. as at 31<sup>st</sup> December 2008 and the income and expenditure for the year ending on that date.

My audit was completed on the 24...day of FEB...2009 and my unqualified opinion is expressed as at that date.

Hon. Auditor, V.C. Sykes.....  
C.A. (Retired)