

## **Independent Examiner's Report to the Members of Bowls Devon**

We report on the attached receipts and payments accounts of Bowls Devon and the Amenities Fund for the year ended 30 September 2018.

### **Respective responsibilities of committee and examiner**

As the committee of Bowls Devon you are responsible for the preparation of the accounts. It is our responsibility to state, on the basis of procedures specified in our letter of engagement, whether particular matters have come to our attention.

### **Basis of independent examiner's report**

Our examination was carried out in accordance with our letter of engagement. An examination includes a review of the accounting records kept by Bowls Devon and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:-

- 1 which gives us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with the rules and constitution; and
  - to prepare accounts which accord with the accounting records.have not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Haines Watts Exeter LLP*

**Haines Watts Exeter LLP  
Chartered Accountants  
3 Southernhay West  
Exeter  
Devon  
EX1 1JG**

**9 November 2018**