

Independent Examiner's Report to the East Coast Yacht Division Club Members

Acting as an independent examiner rather than a professional auditor I report on the accounts of the East Coast Yacht Division (the Club) of the Civil Service Sailing Association for the year ended 31 December 2021 which are set out on the attached pages 01 to 04.

Respective responsibilities of the club committee and independent examiner

The Club's committee is responsible for the preparation of the accounts. My role is to examine the accounts and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination included a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and I have sought explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a professional audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

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

- which gives me reasonable cause to believe that in any material respect there has been a failure to maintain adequate accounting records and prepare accounts which accord with the accounting records and with relevant accounting practices, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mary Gandy
Independent Examiner

11th August 2022