

**REPORT OF THE AUDITOR TO THE MEMBERS**

**BELGIAN CRICKET FEDERATION ASBL**

**HUIS VAN DE SPORT  
ZUIDERLAAN, 13  
9000 GENT**

**FINANCIAL STATEMENTS AT 31 DECEMBER 2014**

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We have audited the joined financial statements which show total assets of 28.909,09 EUR and a loss of the year of 3.250,92 EUR and which have been prepared under the accrual accounting convention.

Respective responsibilities of management and auditors

The association's officers are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Belgian Auditing Standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations that we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## Opinion

In our opinion the financial statements give a true and fair view of the state of the Association's affairs as at 31 December 2014 and of its excess of expenditures over income for the year then ended.

Brussels, 20 march 2015

HLB DODÉMONT-VAN IMPE & CO,

REPRESENTED BY  
PASCAL GERARD  
CERTIFIED PUBLIC AUDITOR  
,PARTNER