

DENMAN ISLAND RESIDENTS ASSOCIATION

Financial Statements

Year ended December 31, 2014

(prepared without audit)

REVIEW ENGAGEMENT REPORT

To the Members of Denman Island Residents Association

I have reviewed the unaudited statement of financial position of Denman Island Residents Association as at December 31, 2014 and the unaudited statements of revenue and expense and change in financial position for the year then ended. My review was made in accordance with Canadian generally accepted accounting standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Association.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian public sector accounting standards.

Paul Kaback

Parksville, BC

March 30, 2015