



**GEORGE A.P. LEWIS & CO.**

*Chartered Accountants  
P.O. Box: 42B  
Brittons Cross Road, St. Michael  
Barbados, West Indies.*

*Telephone: (246) 426-9707  
Fax: (246) 437-6934  
email: [gapl@caribsurf.com](mailto:gapl@caribsurf.com)*

**Review Report**

**To the Members of Central American & Caribbean Amateur Swimming Confederation**

We have reviewed the accompanying balance sheet of Central American & Caribbean Amateur Swimming Confederation as of December 31, 2018 and the related statements of comprehensive income and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the International Standard on Auditing applicable to review engagements. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements are not presented fairly, in all material respects, in accordance with International Financial Reporting Standards.

Bridgetown, Barbados  
June 20, 2019

  
Chartered Accountants

**CENTRAL AMERICAN & CARIBBEAN AMATEUR SWIMMING CONFEDERATION  
CONFEDERACION CENTROAMERICANA Y DEL CARIBE DE AFICIONADOS  
A LA NATACION**

Balance Sheet

December 31, 2018  
With comparative figures for 2017  
(Expressed in U. S. Dollars)

	<u>Assets</u>	<u>2018</u>	<u>2017</u>
Bank	\$	247,700	230,437
Accounts receivable		1,817	168
Contribution - UANA Cup 2018		<u>-</u>	<u>5,000</u>
Total Assets		<u>249,517</u>	<u>235,605</u>
<u>Liabilities</u>			
Accounts payable	\$	<u>6,940</u>	<u>7,504</u>
Surplus		6,940	7,504
Balance at end of year		<u>242,577</u>	<u>228,101</u>
Total Liabilities and Surplus	\$	<u>249,517</u>	<u>235,605</u>

See accompanying notes to financial statements.

Approved by the Treasurer on June 20, 2019

.....Treasurer