

## **INDEPENDENT AUDIT REPORT**

To the members of Battle for Australia Association (NSW) Inc.

### **Scope**

We have audited the attached statement of receipts and expenditure for the year ended 30 June 2016. The Entity's Committee of Management is responsible for the financial report and have determined the accounting policies used are consistent with the financial reporting requirements of their constitution and are appropriate to meet the needs of members. We have conducted an independent audit of the financial report in order to express opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the distribution to members for the purpose of fulfilling the Committee of Management's financial requirements under The Entity's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the cash basis of accounting whereby revenue is recorded when it is received, expenses are recorded when they are paid, and no assets or liabilities, other than cash and bank balances, are recorded. Accounting Standards and other professional reporting requirements (UIG Consensus Views) are not applicable to the cash purpose basis of the accounting adopted by the Entity.

The audit opinion expressed in this report has been formed on the basis above.

### **Qualification**

As is common for organisations of this type, it is not practicable for the Entity to maintain an effective system of the internal control over donations, subscription and other fund raising activities until their initial entry in the accounting records.

Accordingly, our audit in relation to fund raising was limited to amounts recorded.

### **Qualified Audit Opinion**

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed, the financial report presents fairly in accordance with the cash basis of accounting, as described above, the payments and receipts of The Entity for the year ended 30 June 2016 and its cash and bank balances as at that date.

**PRECIPIO**

**JOHN G. PEGG**

**9 August 2016**