
INDEPENDENT AUDIT REPORT

To the members of **WHITTLESEA COMMUNITY HOUSE INC.**

SCOPE

I have audited the attached special purpose financial report comprising the Profit and Loss, Balance Sheet, Statement of Cash Flow and Notes to the financial statements of the Association for the year ended 30th June, 2015.

The entity's Committee of Management is responsible for the preparation and presentation of the financial report and the information contained therein and has determined that the accounting policies used and the format of the report are consistent with the financial reporting requirements of the entity's constitution and are appropriate to meet the needs of the members.

I have conducted an independent audit of the financial report in order to express an opinion to the members of the Association on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

PURPOSE

The financial report has been prepared for the benefit of members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the entity's constitution and the requirements of the Victorian Associations Incorporation Reform Act 2012.

I 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 that for which it was prepared.

PROCEDURES

My audit has been conducted in accordance with Australian Auditing Standards.

My procedures included -

- a. an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates.
- b. an evaluation of the procedures implemented by the committee, staff, consultants and volunteers over the control of assets owned by the Association and the incurring of liabilities on its behalf and the recording of those transactions in the books of account.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report presents a true and fair view of the Association's performance during the year and of its position at the end of the year.

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

AUDIT OPINION

In my opinion the financial report is in accordance with the requirements of the Associations Incorporation Reform Act 2012 including :

- i. giving a true and fair view of the Association's financial position as at 30th June, 2015 and the results of its operations for the year then ended, and
- ii. complying with Australian Accounting Standards.

Date: 14th October, 2015



Robin E. Russell
CHARTERED ACCOUNTANT

