

INDEPENDENT AUDITOR'S REVIEW REPORT

Report on the Financial Report

I have reviewed the accompanying financial report of the Australian Flyball Association Inc. (the association) which comprises the Balance Sheet and Asset and Depreciation Schedule as at 30 June 2021, the Statement of Receipts and Payments and accompanying notes for the year ended on that date.

Committee's Responsibility for the Financial Report

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Associations Incorporation Act (ACT) 1991 and for such internal control that the Committee determine is necessary to enable the preparation and the fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

My responsibility is to express a conclusion on the financial report based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report is not presented fairly, in all material respects. As the auditor of the Australian Flyball Association, ASRE 2410 requires that I comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Due to their locations my procedures were unable to verify cash on hand and the existence of all fixed assets.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my review conclusion.

Independence

In conducting the review I have complied with the independence requirements of Australian professional accounting bodies.

Conclusion

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the financial report of the Australian Flyball Association does not present fairly, in all material respects, the financial position of the Australian Flyball Association as at 30 June 2021, and of its financial performance for the period ended on that date.



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Dated: 12 October 2021

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