

### **Independent Auditor's Review Report**

To the Committee and Members of St Michael & All Angels Netball Club Inc. ABN 17 994 722 184

### **Review of the Financial Reports for the Year Ended 30 September 2018**

I have reviewed the accompanying special purpose annual financial reports of St Michael & All Angels Netball Club Inc. (a Not for Profit Association), which comprises the Financial Performance statement for the year ended 30 September 2018, and the statement of Financial Position and Committee declaration.

### **Committee's Responsibility for the Annual Financial Report**

The Committee is responsible for the preparation and fair presentation of the annual financial report in accordance with Australian Accounting Standards (AAS's). This includes designing, implementing and maintaining internal control procedures relevant to the preparation and fair presentation of the annual financial report that is free of material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making reasonable accounting estimates where applicable.

### **My Responsibility**

My responsibility is to express an opinion on the annual financial report based on my checking, which was conducted in accordance with the applicable auditing standard for an audit by an independent auditor. I am required to report 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 in accordance with AAS's.

The standard requires that I comply with ethical requirements that would apply to the audit of the annual financial report.

My review consists of enquiries primarily of persons responsible for financial and accounting matters, and applying analytical testing and other review procedures where applicable.

### **Independence**

To the best of my knowledge and belief, I have complied with the independence requirements of the Australian professional accounting bodies.

Cash fundraising is a significant source of revenue for the Club. The Committee has instigated systems to check and reconcile cash received and banked and endeavours to control cash collections as required under its constitution and the Auditing Standards prior to entry into its financial records. The fees are applied to participation in the South Australian United Church Netball Association (SAUCNA) who administer a state based fixtures Netball program and seasonally charges this Association to participate.

### **Opinion**

The financial report of St Michael's & All Angels Netball Club Inc. presents a true and fair of the financial position as at 30 September 2018 and of its performance for the year ended on that date.



Rod Shearing *OAM FIPA FFA*

**Auditor** 25/10/18