

# TaxForce

Accounting, Tax and Business Services

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## **Independent Audit Report**

To the members of the Quinns Mindarie Surf Life Saving Club Inc:

I have audited the attached Annual Financial Statements for the club for the year ended 31 March 2021.

## **Governing Body Responsibilities**

The Quinns Mindarie Surf Life Saving Club Inc is responsible for the maintenance and preparation of the Annual Financial Statements, which should fairly reflect the financial position of the entity as at 31 March 2021 and the results of operations for the year ended 31 March 2021.

## **Auditors Responsibilities**

It is my responsibility to express an independent audit opinion on the Annual Financial Statements which should fairly reflect the financial position of the entity as at 31 March 2021 and the results of operations for the year ended 31 March 2021 and report that opinion to you.

## **Basis of Opinion**

My audit has been conducted in accordance with Australian Auditing Standards applicable to the audit of special purpose financial reports. The audit included examining, on a test basis, evidence relevant to the amounts and disclosures in the Annual Financial Statements.

I planned and performed the audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to obtain reasonable assurance that the Annual Financial Statements are free from **material** misstatements, whether caused by fraud or error.

It should be noted that it is quite common in not-for-profit entities of this sort, to have limited control over revenues received prior to being recorded. There are no practical audit procedures to determine the control over such revenue received prior to being recorded. An example of this would be the receipt of a cash donation never being fully receipted.

## **Audit Opinion**

In my opinion, the attached Annual Financial Statements fairly reflect the financial position of the Quinns Mindarie Surf Life Saving Club Inc as at 31 March 2021 and the results of operations for the year ended 31 March 2021. My opinion should be read in conjunction with the attached Letter to Management and satisfactory resolution of the issues detailed therein.

As stated above, control over revenues, prior to being recorded, is limited. There are no practical audit procedures to determine the effect of this limited control.



3 November 2021

**JOHN HILLEN**

**Date**

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