

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF

RIGHTEOUS PUPS AUSTRALIA INC

A.B.N. 80 473 459 921

REPORT ON THE FINANCIAL REPORT

I have audited the accompanying financial report of Righteous Pups Australia Inc which comprises the balance sheet as at 30th June 2021 and the income statement, statement of changes in members funds and statement of cashflows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Reform Act (2012) - Victoria. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australia Accounting Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

As an audit procedure, it was not practicable to extend my examination of cash receipts beyond the accounting for amounts received in the books of the Righteous Pups Australia Inc.

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


INDEPENDENCE

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

AUDIT OPINION

Subject to the above matters, in my opinion, the financial report of Righteous Pups Australia Inc is in accordance with the Associations Incorporation Reform Act (2012) – Victoria including:

- (i) giving a true and fair view of the Association's financial position as at 30th June 2021 and of their performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Reform Act (2012) – Victoria to the extent described in Note 1.


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K.R. OBUDZINSKI
CPA

Dated this 6th December 2021