



Ph: (03) 5444 5653

Fax: (03) 5444 5053

56 Mundy Street, Bendigo VIC 3550

PO Box 514, Bendigo Central VIC 3552

[www.beattiefs.com.au](http://www.beattiefs.com.au)

Beattie Financial Services Pty Ltd atf The BFS Unit Trust

ABN 98 876 543 472

## **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 30<sup>th</sup> June 2018 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.

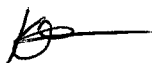
### **INDEPENDENCE**

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 30<sup>th</sup> June 2018 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 21<sup>st</sup> December 2018

## Property, Plant and Equipment

1. The additions to fixed asset accounts, as recorded in the books, represents the cost of additions or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from the fixed asset register. Adequate provision determined in a manner consistent with that of the preceding year has been made to write off depreciable assets over their useful lives.
2. All additions to fixed assets represent actual additions or improvements of a capital nature. No items of repairs and maintenance have been carried forward as fixed assets and no capital additions or improvements were charged to expenses.
3. There are no deficiencies or encumbrances attaching to the title of the assets of the Righteous Pups Australia Inc at 30<sup>th</sup> June 2018 other than those reflected in the financial report and these are not greater than the value of the asset.
4. In the opinion directors there are reasonable grounds to believe that the Righteous Pups Australia Inc will be pay its debts as and when they fall due.

Yours Faithfully,  
On behalf of the Righteous Pups Australia Inc.



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J. BAKER

20<sup>th</sup> December 2018