

**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 2019 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 2019 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.



.....  
K.R. OBUDZINSKI  
CPA

Dated this 29<sup>th</sup> November 2019

Beattie Financial Services  
56 Mundy Street  
Bendigo, Vic, 3550.

**Management Representation Letter for:  
RIGHTEOUS PUPS AUSTRALIA INC (Associations Incorporations Act 1981  
Vic)**

Dear Madam,

In connection with your audit examination of the financial statements of the Righteous Pups Australia Inc for the year ended 30<sup>th</sup> June 2019 we hereby confirm, at your request, that to the best of our knowledge and belief, the following representations relating to the financial statements are correct.

**Accounts**

The financial statements of the Righteous Pups Australia Inc have been drawn up so as to give a true and fair view of the state of affairs of the Righteous Pups Australia Inc as at the 30<sup>th</sup> June 2019 and of the result of the Righteous Pups Australia Inc for the year ended on that date.

The accounting records of the Righteous Pups Australia Inc were maintained in accordance with the requirements of the Corporations Act and the financial report was prepared in accordance with Note 1 to the financial report, Accounting Standards and other professional reporting requirements.

**Assets**

**Inventories**

1. There were no inventories of raw materials, work in progress, finished goods or supplies at balance date.

**Accounts Receivable**

1. Current accounts receivable at balance date amount to \$30.

**Liabilities**

1. All liabilities which have arisen or which will arise out of the activities of the Righteous Pups Australia Inc to the end of the financial year have been included in the financial report.

## 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 2019 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.



J. BAKER

19<sup>th</sup> November 2019