

The Australian National Pigeon Association Inc  
21 Young Street  
**BLACKWOOD SA 5051**

## **AUDITOR'S REPORT**

To the Committee

### **AUSTRALIAN NATIONAL PIGEON ASSOCIATION INC**

#### **Scope**

I have audited the attached special purpose financial report of Australian National Pigeon Association Inc for the year ended 31 March 2017. The committee is responsible for the preparation and presentation of the financial report and the information contained therein, and has determined that the basis of accounting used is appropriate to the needs of the committee. I have conducted an independent audit of the financial report in order to express an opinion on it to the committee. No opinion is expressed as to whether the basis of accounting used is appropriate to the needs of the committee.

The special purpose financial report has been prepared for distribution to the committee for the purpose of fulfilling the committee's accountability requirements. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the committee, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly.

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

**Qualification**

Due to the nature of the Associations operations it is impractical to implement and maintain controls over cash collections before they are receipted. Accordingly I have not extended my audit testing to cover cash collected before being receipted.

**Qualified Audit Opinion**

In my opinion, except for the effects on the financial report of the matter referred to in the qualification paragraph, the financial report of Australian National Pigeon Association Inc presents fairly the assets and liabilities at the year ended 31 March 2017 and the income and expenditure of the Association for the year then ended.



**JOHN E G TURNER    FCPA FTIA   AUDITOR NO. 5615**

Certified Practising Accountant

22 Gulf Parade South Brighton SA 5048

8 June 2017