

## Independent Auditor's Report – ACT Badminton Association Incorporated

I have audited the accompanying financial report, being a special purpose financial report, of the ACT Badminton Association Incorporated, which incorporates the balance sheet as at 30 September 2023 and the incomes and expense statement for the year then ended.

### *Officers' Responsibility for the Financial Report*

The officers' of the ACT Badminton Association Incorporated are responsible for the preparation and fair presentation of the financial report, and have determined that the basis of preparation is appropriate to meet the requirements of the *Associations Incorporation Act 1991* and is appropriate to meet the needs of the members. The officers' responsibility also includes such internal control as the officers determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australia Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to the 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 the internal control relevant to the association'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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the officers, as well as evaluating the overall presentation of the financial report.

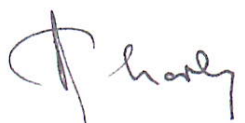
I believe the audit evidence I have obtained is sufficient and appropriate to provide the basis for my audit opinion.

### *Opinion*

In my opinion, the financial report presents fairly, in all material respects the financial position of the ACT Badminton Association Incorporated as at 30 September 2023, and of its financial performance in accordance with the *Association Incorporation Act 1991*.

### *Basis of Accounting*

Without modifying my opinion, I draw attention to the basis of account used to prepare the financial report. The financial report has been prepared to assist the ACT Badminton Association Incorporated to meet the requirements of the *Association Incorporation Act 1991*. As a result, the financial report may not be suitable for other another purpose.

 Cheryl FCPA

27<sup>th</sup> November 2023

59 Roma Mitchell Crescent  
Watson ACT 2602