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## INDEPENDENT AUDIT REPORT

### **To the Members of The Woodturners Association of Western Australia (Inc)**

#### **Scope**

I have audited the attached special purpose financial report comprising the Income and Expenditure Statement and Balance Sheet of The Woodturners Association of Western Australia (Inc) for the period 1 July 2022 to 30 June 2023.

The Association's Treasurer and Committee of Management are responsible for the financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the Association's constitution and are appropriate to meet the needs of the Members. I have conducted an independent audit of the financial report in order to express an opinion on it to the Members of the Woodturners Association of Western Australia (Inc). No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Members.

The financial report has been prepared for distribution to Members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Association's constitution. 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 Members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards applicable to the audit of special purpose financial reports. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, but did not extend to examination of the accounts of the individual Group members, instead relying upon the annual returns and reports submitted by each of those Group members of the Association. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report gives a true and fair view.

#### **Audit Opinion**

In my opinion, the special purpose financial report of The Woodturners Association of Western Australia (Inc) gives a true and fair view of the financial position of the Association as at 30 June 2023 and its financial performance for the year then ended.

Yours sincerely

Chris Ring  
Accountant

4<sup>th</sup> August 2023