



K W Knight & Associates

t/as FALCAD PTY LTD ABN 4400859900

PUBLIC ACCOUNTANT, AUDITORS, REGISTERED TAX AGENT & ASIC AGENT

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF Central Southern Golf Association Inc

I have audited the financial report of the Financial Reports and Accounts of the above named organization for the period ended 30th June 2021. The Association is responsible for the preparation and presentation of the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether in all material respects, the financial report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and relevant statutory requirements so as to present a view which is consistent with my operations and its cash flows.

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

Audit Opinion

In our opinion:

- (a) The financial statements of the above named association are properly drawn up:
 - (i) So as to give a true and fair view of the assets and liabilities of the Association as at Year ended above, the income and expenditure and cash flows of the Association for the financial year ended on that date and other matters required by subsection 72(2) of the Associations Incorporation Act to be dealt with in the financial statements.
 - (ii) In accordance with the provisions of the Associations Incorporations Act; and
 - (iii) In accordance with Australian Accounting Standards and other mandatory professional reporting requirements.
- (b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit; and
- (c) Proper accounting records and other records have been kept as required by the Act.
- (d) The report is limited(Qualified) to the extent we cannot account for cash received prior to recording in the books of account and the Audit does not extend beyond the accounting amounts received and expensed within the Books of Record. Further, the reports are completed on the basis of the cash system and not accrual and therefore do not disclose Debtors or Creditors. This is normal for this type of Operation.

Keith Knight (FIPA) -116842
23/08/2021