

**DAVID CHEESEMAN ACCOUNTING SERVICES**  
**Certified Practising Accountant, Registered Tax Agent**  
**Registered SMSF Auditor**

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**Independent Audit Report**

**To the Members of St. Kilda Historical Society**

I have audited the financial reports of the St Kilda Historical Society. which comprise of the statement of financial position as at 30<sup>th</sup> June 2020, profit and loss statement for the year then ended and other explanatory information

**The Committee's responsibility for the financial report**

The Committee is responsible for the preparation and fair presentation of the financial reports and has given all consideration required appropriate to meet the requirements of the Associations Incorporations Amendment Act 2010 and the needs of the members. The Committee's responsibility also includes such internal control as the Committee determines is necessary to enable the preparation and fair presentation of the financial reports 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 reports based on my audit. I have conducted the audit in accordance with Australian Auditing Standards. Those standards require that the auditor complies 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 reports. The procedures selected depend on the auditor's judgment, 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 Association's preparation of the financial reports 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 reports. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for an audit opinion.

**Independence**

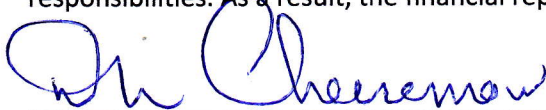
***In conducting the audit, I have complied with the independence requirements of the Australian professional accounting bodies.***

**Opinion**

***In my opinion, the financial reports present fairly, in all material respects, the financial position of the St. Kilda Historical Society and its financial performance for the year 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 then ended.***

**Basis of accounting**

The financial reports have been prepared for the purpose of fulfilling the Committee's reporting responsibilities. As a result, the financial reports would not be suitable for another purpose.



**David Cheeseman FCPA,**

**5<sup>th</sup> October 2020**