

**INDEPENDENT AUDIT REPORT TO THE MEMEBERS  
OF  
AUSTAT (Australian Society of Teachers of the Alexander Technique Inc)**

**To the members of AUSTAT (Australian Society of Teachers of the Alexander Technique Inc)**

We have audited the financial report for AUSTAT for the year ended 30<sup>th</sup> June 2021.

**Auditor's Responsibilities for the Audit of the Financial Report**

My objective is to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement which it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

An audit involves performing procedures to obtain audit evidence about the amounts in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or an error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and preparation of the statement 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 overall presentation of the statement.

The financial report is prepared by the Members to meet its accountability responsibilities to the Association and may not be suitable for another purpose. Our report is solely intended for the members of AUSTAT and should not be distributed to or used by other parties.

**Independence**

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

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the Audit of the Financial Report* section of my report.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my opinion. I remain solely responsible for my audit opinion.


As is common for organisations of this type, it is not practical for the Society to maintain an effective system of internal control over donations, subscriptions and other fund raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to donations, subscriptions and fund raising were limited to amounts recorded.

### Opinion

I have audited the financial report of AUSTAT which comprises the Statement of Receipts and Payments as at 30<sup>th</sup> June 2021.

In my opinion, subject to the effects as such adjustment, if any, that might have been determined to be necessary had the limitations referred to in the basis of opinion paragraph not be exited, the financial reports represent fairly the payment and receipts of AUSTAT for the year ended 30<sup>th</sup> June 2021 and its cash and bank balances as at that date in accordance with the cash basis of accounting as described above.

Smith Dosser Pty  
Accountants & Business Advisers



A.G. Smith  
Director

Dated | 7/10/2021