

## **REVIEW REPORT**

To the Village of Hall and District Progress Association Inc

I have reviewed the accompanying financial reports for the year ended 30 June 2018.

The Financial Statements comprise Balance Sheet as at 30 June 2018 and Profit and Loss Statement for the year then ended.

### ***Those charged with responsibility for the financial report***

The Village of Hall and District Progress Association Inc Officers are responsible for the preparation and fair presentation of the financial reports and for such internal control as they determine is necessary to enable the preparation and fair presentation of financial reports that are free from material misstatement, whether due to fraud or error.

### ***Reviewer's responsibility***

My responsibility *is* to express an opinion on the financial report based on my review. I conducted the review in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to review engagements and plan and perform the review to obtain reasonable assurance about whether the financial reports are free from material misstatement.

### ***Qualification***

***Receipts:*** It is not practical for the Club to establish control over all sources of income prior to its receipt because of the fund raising; accordingly it was not practical for my examination of this area to extend beyond the amounts recorded in the accounts and records of the Club.

***Mens Shed:*** I was informed that the Mens Shed membership fees were not banked and were used to pay expenses during the year. I was not provided with any details on this income or expenses and so am unable to form an opinion in relation to the financials of the Mens Shed.

The review opinion expressed in this report has been formed on the above basis supported by explanations from the Treasurer. I believe that the review evidence I have obtained is sufficient and appropriate to provide a basis for my review opinion.

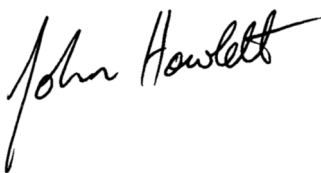
### ***Independence***

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

### ***Review Opinion***

In my opinion, except for the possible effects from the qualifications noted in relation to the controls over the cash receipts, the financial reports of Village of Hall and District Progress Association Inc present fairly, in all material respects, the Village of Hall and District Progress Association Inc's financial position as at 30 June 2018, and the results for its operations for the year then ended.

**Lincoln Partners Canberra Pty Ltd**



**John Howlett  
Principal  
15 August 2018**