

Clive S BAIN
Certified Practising Accountant
12 Chesterfield Avenue
Hocking WA 6065

1st October 2013

The Committee
Animal Aid Abroad Inc.
P O Box 121
Floreat WA 6014

Dear Sir/madam,

Audit Financial Year 2012- 2013

I have again audited your Financial Accounts for the year ended 30th June 2013. During the process of my audit I prepared a set of Financial Accounts for presentation to your members, these are attached. My audit was carried out under the terms of my engagement, all work was performed on a test basis. Again I found the records maintained by your Treasurer to be well kept. I have checked the "Overseas" remittances from your records. I give no assurance that these have reached Boda Fide Recipients. I leave your organisation to verify these.

Enclosed are the following

- Financial Accounts to 30th June 2013
- Audit Compliance Report - *Charitable Collections Act (1946)*
- Office Bearers Statement - *Charitable Collections Act (1946)*
- My Account for Costs.

Should you have any questions please ring me in this regard.

Yours sincerely



Clive S Bain
Certified Practising Accountant
CPA Australia Member 372114



Charitable Collections Act (1946) [Section 15]

AUDIT COMPLIANCE REPORT

To: The Charitable Collections Advisory Committee

I/we have audited the compliance of ANIMAL AID ABROAD INC
with the significant control requirements of the *Charitable Collections Act (1946)* and the *Charitable Collections Regulations (1947)* as described in Appendix A, for the year ending 30/6/2012

Officers responsibility for Compliance

The officers of the licence holder are responsible for ensuring that the financial management and fund raising activities of the licence holder are conducted in accordance with the significant control requirements of the *Charitable Collections Act (1946)* (the 'Act') and the *Charitable Collections Regulations (1947)* (the 'Regulations') as described in 'Appendix A'.

Assurance Practitioner's Responsibility

My/Our responsibility is to express a conclusion on the entity's compliance with the Act and Regulations. My/Our compliance audit has been conducted in accordance with applicable standards on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance that the entity has complied, in all material respects, with the significant control requirements of the *Charitable Collections Act (1946)* and the *Charitable Collections Regulations (1947)* as described in Appendix A.

My/Our procedures included examination on a test basis of evidence supporting compliance with those requirements described in Appendix A. These procedures have been undertaken to form a conclusion as to whether the entity has complied in all material respects with the requirements described in Appendix A.

Use of Report

This compliance audit report has been prepared for the Charitable Collections Advisory Committee (the 'Department') in accordance with the *Charitable Collections Act (1946)* and the *Charitable Collections Regulations (1947)*. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Department or (name of entity) or for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non compliance may occur and not be detected. An audit is not designed to detect all instances of non compliance with the requirements described in Appendix A as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with the requirements described in Appendix A are undertaken on a test basis. The audit conclusion expressed in this report has been formed on the above basis.



Conclusion

A (unqualified)

In my/our opinion, ANIMAL AID ABROAD INC has complied, in all material respects, with the requirements of the Charitable Collections Regulations as described in Appendix A, for the year ended 30/6/2012

Or

B (qualified)

Basis for Qualified Opinion¹ / Adverse Opinion² / Disclaimer of Opinion³ *

(This paragraph describes any non compliance with Appendix A)

1. Qualified Opinion

In my/our opinion, except for the effect of the matter(s) described in the Basis for Qualified Opinion paragraph, the licensee has complied in all material respects, with the requirements of the Charitable Collections Regulations as described in Appendix A, for the year ended/...../20.....

OR

2. Adverse Opinion

In my/our opinion, because of the significance of the matter(s) described in the Basis for Adverse Opinion paragraph, the licensee has not complied with the requirements of the Charitable Collections Regulations as described in Appendix A for the year ended/...../20.....

OR

3. Disclaimer of Opinion

Because of the significance of the matter(s) described in the Basis for Disclaimer of Opinion, I/we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I/we do not express an opinion on the compliance with the requirements of the Charitable Collections Regulations as described in Appendix A for the year ended/...../20.....

Name of auditor/audit firm

CLIVE S. BAIN

Date: 7. 3. 2013
Address: 12 CHESTERFIELD AVENUE
HOCKING W.A. 6065

Auditor name CLIVE STEWART BAIN
Qualifications CPA AUSTRALIA
Registration Number 87214

*delete or amend as appropriate

[For Guidance on this compliance audit, reference should be made to Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board.]

Animal Aid Abroad Inc.

FINANCIAL STATEMENTS

For the Period ended 30th June 2013

Animal Aid Abroad Inc.
Detailed Profit and Loss Statement
For the Year ended 30th June 2013

	2013	2012
	\$	\$
INCOME		
<i>Administration</i>		
Memberships	3,485	1,960
Interest Received - On-Line Saver Account	640	2,851
	<u>4,125</u>	<u>4,811</u>
<i>Charitable</i>		
Donations Received	18,546	17,576
Animal Sponsorship Income	12,600	7,005
Merchandise Sales	2,675	2,436
Merchandise from Bali Sales	332	284
Sales of Fundraiser Chocolates	8,237	6,353
Fundraiser Functions	15,265	6,953
Refund from Lifestyle Exhibitions for stand	0	650
Raffle Income	4,173	3,177
	<u>61,828</u>	<u>44,434</u>
Total Income	<u>65,953</u>	<u>49,245</u>
EXPENSES		
<i>Administration</i>		
Advertising	154	
Bank Charges	730	680
Pay Pal Expenses	175	
Printing for Newsletter Production	632	1,179
Refund of tickets for cancelled function	0	455
Insurance	799	1,021
Postage	264	822
Printing & Stationery	234	1,220
Honorariums Paid	500	320
Memberships to other Societies	0	35
Auditing Fees	425	250
	<u>3,913</u>	<u>5,982</u>
<i>Charitable</i>		
Donations sent overseas to Nepal	5,400	12,579
Donations sent overseas to India	11,500	5,900
Donations sent overseas to Thailand	1,800	5,568
Donations sent overseas to Egypt	3,020	2,421
Donations sent overseas to Tanzania	500	499
Donations sent overseas to Afganistan	1,614	
Donation - Minor	450	90
Donation Tins and Lockable Boxes	410	687
Internet (to attract Donations)	3,008	294
Expenses for events - materials, flights & Accommodat	1,866	359
Merchandise Purchases	3,157	1,745
Merchandise Purchases - Bali	333	323
Point of Sale expenses	1,898	
Printing Raffle Tickets	719	552
Purchase of fundraiser chocolates	5,762	4,130
Raffle Prizes and Permit	800	235
Stands and Venues for fund raising	8,139	3,407
Other	1,283	
	<u>51,659</u>	<u>38,789</u>
Total Expenses	<u>55,572</u>	<u>44,770</u>
Administration Surplus (Deficit)	212	(1,170)
Charitable Surplus (Deficit)	10,169	5,645
Total Years Retained Profit	<u>10,381</u>	<u>4,475</u>

Animal Aid Abroad Inc.
Balance Sheet
as at 30th June 2013

	2013 \$	2012 \$
CURRENT ASSETS		
Cash Assets		
Cash at Bank Commonwealth Bank	1310	2849
Cash at Bank Commonwealth Bank Business Online Saver	22366	12669
Pay Pal Account	2222	
Total Current Assets	<u>25899</u>	<u>15518</u>
Other		
Total Non Current Assets		
Plant & Equipment	0	0
Less Provision for Depreciation	<u>0</u>	<u>0</u>
NET ASSETS	<u><u>25899</u></u>	<u><u>15518</u></u>
MEMBERS' FUNDS		
Funds on hand at beginning	15518	11044
Accumulated Surplus (deficit) current year	10381	4475
	0	
Total Members' Funds	<u><u>25899</u></u>	<u><u>15518</u></u>

Animal Aid Abroad Inc.
Notes to the Financial statements
For the Period ended 30th June 2013

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of Western Australia. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporations Act of Western Australia and the following Australian Accounting Standards:

AASB 110 Events after the Balance Sheet date
AASB 112 Income Taxes
AASB 1031 Materiality

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic cost and does not take in to account changing money values or current valuations of non-current assets.

**Animal Aid Abroad Inc.
Committees's Declaration
For the Period ended 30th June 2013**

The committee have determined that the incorporated body is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

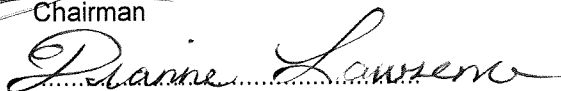
The committee of the body declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001:
 - (a) comply with Accounting Standards described in note 1 to the financial statements and the Corporate Regulations; and
 - (b) give a true and fair view of the company's financial position as at 30th June 2013 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

This declaration is made in accordance with a resolution of the board


.....

Chairman


.....

Treasurer

Date:

30. 3. 2014

Animal Aid Abroad Inc.

**AUDIT REPORT
2013**

SCOPE

I have audited the attached financial report, being a special purpose financial report, comprising the Statement by Members of the Committee, Statement of Financial Performance and Statement of Financial Position, for the year ended 30th June 2013 of the Animal Aid Abroad Inc. Inc The committee is responsible for the financial report and has determined that the accounting policies used are appropriate to meet the requirements of the Associations Incorporations Act of Western Australia and are appropriate to meet the needs of the members.

I have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Animal Aid Abroad Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial statements have been prepared for the purpose of fulfilling the requirements of the Associations Incorporations Act of Western Australia. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it 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. My procedures included examination, on a **test** basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of 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 the accounting policies used, so as to present a view which is consistent with my understanding of the associations' financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

AUDIT OPINION

In my opinion, the financial report presents fairly, in accordance with the accounting policies adopted by the members of the committee, the financial position of the Animal Aid Abroad Inc. as at 30th June 2013 and the results of its operations for the year then ended.

Signed on: *15 October 2013*


Clive Stewart Bain
Certified Practising Accountant
Membership Number 372114
12 Chesterfield Avenue Hocking 6065