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#### THE MEMBERS

#### NORTH WEST METROPOLITAN CRICKET ASSOCIATION

#### **AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2025**

I Timothy B McColl CA, 6 Clover Place, Carrum Downs, VIC 3201 advise that I have reviewed the Financial Statements of North West Metropolitan Cricket Association for the year ended 30 June 2025 as required by clause 24 of the Association's Constitution.

As at the 30 June 2025 the Statement Of Financial Position showed net assets of \$219,775 (2024 - \$198,689) and the Statement Of Financial Performance reported a profit from normal operations of \$21,086 (2024 - \$14,270).

The Financial Statements have been prepared for distribution to members for the purpose of fulfilling the financial reporting requirements of the Associations Incorporation Reform Act 2012.

I disclaim any assumption of responsibility for any reliance on the Financial Statements to which it relates to any person other than the members of the Association, or for any purpose other than that for which it was prepared.

I have conducted an independent review of the Financial Statements for the year ended 30 June 2025 in order to express an opinion on them to the members of the North West Metropolitan Cricket Association and to any government authority requiring an opinion.

My review has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance that the Financial Statements are free from material misstatement.

My procedures included examination on a test basis of evidence only recorded in the books of the accounts of the Association supporting the amounts and other disclosures in the Financial Statements.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the Financial Statements are presented fairly in accordance with Australian Accounting Standards so as to present a view which is consistent with my understanding of the Association's financial position and the results of its operations for the year ended 30 June 2025.

### **Review Opinion**

In my opinion, the Financial Statements represent fairly, in accordance with applicable Australian Auditing Standards, the financial position of North West Metropolitan Cricket Association for the year ended 30 June 2025.

Timothy McColl 18 August 2025

> P.O. Box 305, Moorabbin VIC 3189 M: 0419 887 363 A.B.N 74 397 463 810

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