

# Bondy Mortimer & Co

## CPA Practice

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M.A. Mortimer  
CPA

### **Independent Auditor's Report to the Committee of Tuberous Sclerosis Australia Inc.**

**A.B.N. 20 681 174 374**

We have audited the accompanying financial report of the Tuberous Sclerosis Australia Inc. (ABN 20 681 174 374) which comprises the statement of financial position as at 30<sup>th</sup> June 2018, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity on that date, notes comprising a summary of significant accounting policies, and other explanatory information, and the committee's declarations as set out in the attached report.

#### **Responsibility by Committee for the Financial Report**

The committee of Tuberous Sclerosis Australia Inc. (ABN 20 681 174 374) is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, and the Associations Incorporation Act 2009, for such internal control as the they determine are necessary to enable the preparation of the financial report, that gives a true and fair view, and is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based upon our audit. We have conducted our audit in accordance with the Australian Auditing Standards. These standards state that we comply 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 report. 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 entity's preparation of the financial report that gives a true and fair view, 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 involves 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 report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis, for our opinion.

**Auditor's Independence Declaration**

In conducting our audit, we have complied with the independence requirements of the Associations Incorporations Act 2009. We confirm that the independence declaration required by the Association Incorporations Act 2009 which has been given to the committee of Tuberous Sclerosis Australia Inc. would be in the same terms if given to the committee as at the time of making of this auditor's report.

**Opinion**

In our opinion

- (a) The financial report of the Tuberous Sclerosis Australia Inc. is in accordance with the Associations Incorporation Act 2009, including:
  - ((a)) giving a true and fair view of the association's financial position as at 30<sup>th</sup> June 2018 and of its performance for the year ended on that date; and
  - ((b)) complying with Australian Accounting Standards and the Association Incorporations Act 2009 and
- (b) The financial statements also comply with the International Reporting Standards as disclosed in Notes to the attached Report

Mark Mortimer Registered Auditor No. 1942

BONDY MORTIMER & CO

Dated this 8<sup>th</sup> day of August 2018