

**G. L. FLEW & ASSOCIATES PTY. LTD.**

ACN 007 397 324

ABN 71 602 377 153

11 Lees Street  
McKinnon Vic. 3204

ACCOUNTANTS & TAX AGENTS

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**MESSAGE ASSOCIATION OF AUSTRALIA LTD.**

**Independent Audit Report to the Members**

**Scope**

I have audited the Financial Statements of the Massage Association of Australia Ltd, being the Statement by Members of the Committee, Statement of Financial Performance, Statement of Financial Position and Notes to Financial Statements **for the year ended 30<sup>th</sup> June 2014.**

The Committee of the Association is responsible for the preparation of the financial reports, in accordance with the requirements of their Constitution. Internal controls to reduce the incidence of fraud and theft are also the responsibility of the Committee.

I have conducted an independent audit, (without contravention of the auditor independence requirements of the Corporations Act 2001, in relation to the audit, or any applicable code of professional conduct), of the financial report in order to express an opinion on it to the Members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the report is free from material misstatement. My procedures included examination on a test and percentage basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Association's financial position and performance as represented by the results of its operations.

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 all material respects, the results of its operations **for the year ended 30<sup>th</sup> June 2014**, and the financial position of the Association **as at 30<sup>th</sup> June 2014.**

Signed



Date 17<sup>th</sup> November 2014

Graeme Lewis Flew FIPA  
Registered Company Auditor (9370)