

INDEPENDENT AUDIT REPORT TO MEMBERS

AUSTRALIAN ASSOCIATION FOR INFANT MENTAL HEALTH LTD

Scope

The special purpose financial report comprises the Income and Expenditure Statement, Assets and Liabilities Statement accompanying notes to the financial statements and the Certificate by Members of the Committee for the Company for the year ended 30th June 2019.

The Committee of the Company is responsible for the preparation and true and fair presentation of the financial report and have determined that the accounting policies used and described in the notes to the financial statements which form part of the financial report are consistent with the financial reporting requirements and are appropriate to meet the needs of the members'. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

The special purpose financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial report requirements. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Audit Approach

I conducted an independent audit in order to express an opinion to the members of the association. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the available of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the accounting policies described in the notes, so as to present a view which is consistent with my understanding of the association's financial position, and of its performance as represented by the result of its operations. These policies do not require the application of Accounting Standards and other mandatory professional reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used and described in the notes, are appropriate for the needs of the members.

I formed my audit opinion on the basis of these procedures, which included:

- examining, on a test basis. Information to provide evidence supporting the amounts and disclosures in the financial report and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

In common with organisations of this type, it was not practical to establish adequate records or control over cash receipts prior to their receipt and entry in to the accounting records. Accordingly, our audit of cash receipts was limited to the amount recorded in the initial books of entry of the organisation.

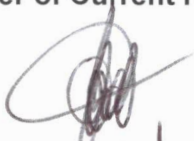
Independence

In conducting my audit I followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In my opinion, the financial report of Australian Association for Infant Mental Health Ltd presents a true and fair view of the Company in accordance with the accounting policies described in the notes to the financial statements, operations and its cash flows for the year ended 30th June 2019.

Peter Hall FCA
Chartered Accountant
Registered Company Auditor
Holder of Current Practice Certificate



Dated 27/08/2019
PO Box 3275, PORT ADELAIDE, SA 5015
(M) 0400499014