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ABN 74 856 552 564

**Auditors Independence Declaration
Under Section 307C of the Corporations Act 2001**

To Members of Gosford District Tennis Association Incorporated

I declare that, to the best of my knowledge and belief, in relation to the audit of Gosford District Tennis Association Incorporated for the year ended 30 June 2017 there have been;

- a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.



Glenn Stewart
DSR Partners
The Entrance

Dated this 23rd day of March 2018

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**Independent Audit Report
to the Members of
Gosford District Tennis Association Incorporated**

that for which it was prepared.

Independence


In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Qualified Audit Opinion

A large percentage of the associations recorded turnover comprises cash sales, over which there was no system of internal control to rely on for the purpose of the audit. There were no satisfactory audit procedures that we could adopt to satisfy ourselves that the recorded turnover was free from material misstatements.

Although the audit evidence was deemed materially adequate to be able to provide a basis for our audit opinion, we were unable to obtain all the supporting information that we considered necessary for the purposes of the audit.

In our opinion, except for the effects on the financial report, if any, as might have been required had the limitation on our audit procedures referred to in the qualification paragraph not existed, the financial report of Gosford District Tennis Association Incorporated presents fairly, in all material respects the financial position of Gosford District Tennis Association Incorporated as of 30 June 2017 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.



Glenn Stewart
DSR Partners
The Entrance

Dated this 23rd day of March 2018