

**AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**SMILE WITH KIDS INCORPORATED**

Scope

I have audited the financial statements of the Smile With Kids Incorporated for the year ended 30 June 2015. The Committee's officers are responsible for the preparation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to interested parties and the members of the Committee.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement, the financial statements are presented fairly and in accordance with Australian Accounting Concepts and Standards and Statutory requirements so as to present a view of the Committee which is consistent with my understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

It is not practical for the Association to establish accounting control over all sources of income prior to its receipt and accordingly it is not possible for my examination to include audit procedures to extend beyond the amounts of income recorded in the accounting records of the Association

Qualified Audit Opinion

In my opinion, except for the limitations detailed in the above qualification paragraph, the financial statements of the Smile With Kids Incorporated are properly drawn up so as to give a true and fair view of the Committee's state of affairs at 30 June 2015 and of its result - excess income over expenditure for the year.



J Leon FIPA  
Innisfail  
2 October 2015

**SMILE WITH KIDS INCORPORATED**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR YEAR ENDED 30 JUNE 2015**

	2015	2014
		\$
<b>INCOME</b>		
Bank interest	46.60	8.14
Book Sales	25.50	0.00
Charity events	910.90	737.55
Colour therapy	50.00	0.00
Donation - General	4683.52	0.00
- Healing Event	1085.25	0.00
- Japan day of hope	4448.35	1097.35
- Other (Paid expenses)	0.00	1728.68
Market Sales	207.00	0.00
Postcard Sales	26.05	0.00
Refunds	32.88	0.00
Sausage sizzle	1101.52	0.00
<b>Total Income</b>	<u>12617.57</u>	<u>3571.72</u>
 <b>EXPENDITURE</b>		
Advertising	49.60	254.80
Audit	200.00	0.00
Bank fees	87.53	10.00
Catering	98.57	0.00
Equipment - Marque and Banner	0.00	200.47
Flights	3746.00	0.00
Functions	556.12	0.00
Insurance - Public liability	0.00	1069.91
Parking/ fuel	173.06	0.00
Purchases - T.Shirts	156.85	70.00
Registrations and fees	48.25	133.50
Stall/ room hire	330.00	0.00
Stationery, stamps and petties	204.85	0.00
Website	143.98	0.00
	<u>5794.81</u>	<u>1738.68</u>
<b>EXCESS INCOME OVER EXPENDITURE</b>	<u>6822.76</u>	<u>1833.04</u>

I have audited the books for the SMILE FOR KIDS INC. for the year ended 30 June 2015. In my opinion the above Statement of Income and Expenditure is properly drawn up in accordance with the information submitted.

INNISFAIL  
2 October 2015

  


**SMILE WITH KIDS INCORPORATED**

**BALANCE SHEET**

**At 30 June 2015**

	2015	2014
ACCUMULATED FUNDS		\$
Accumulated funds at 30 June 2015	1833.04	1833.04
Add excess income over expenditure	<u>6822.76</u>	<u>0.00</u>
<b>TOTAL ACCUMULATED FUNDS</b>	<b><u>8655.80</u></b>	<b><u>1833.04</u></b>
CURRENT ASSETS		
Cash at Bank - ANZ 213317415	0.00	1833.04
- Bendigo 152746756	164.88	0.00
- Bendigo 152783064	<u>8490.92</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<b><u>8655.80</u></b>	<b><u>1833.04</u></b>

I have audited the books for the Smile with Kids Inc. for year ended 30 June 2015. In my opinion the above Balance Sheet is properly drawn up in accordance with the information submitted.

INNISFAIL  
2 October 2015



A handwritten signature in blue ink is written over a circular stamp. The stamp contains the text "SMILE WITH KIDS INCORPORATED", "INNISFAIL", and "CPA" in a circular arrangement.