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BARRIS ACCOUNTING
CERTIFIED PRACTICING ACCOUNTANT

20 October 2014

To: The Officers

Hands Across the World
2/70 Kinsella Street
JOONDANNA WA 6060

Re: Terms as Appointment of Auditor

This engagement letter sets out the basis on which I am to act as independent auditor of, and prepare a report on, the financial statements of *Hands Across the World* ('the charity') for the year ended 30 June 2014, and for future years until further notice.

RESPONSIBILITIES

The officers of the licensed organisation are responsible for the preparation of accounts in accordance with the requirements set out in Section 15 (1) of the Charitable Collections Act 1946. It is my responsibility to undertake an audit of the accounts as required by the Act and to state with particular matters has come to my attention.

SCOPE

My work will be carried out in accordance with the requirements as set out by Section 15 of the Charitable Collections Act 1946.

My work cannot be relied on to identify the occasional omission or insignificant error, or to trust, statute, neglect or fraud that may have taken place and which it is your responsibility to guard against.

Should I become aware, for any reason, that the financial statements may be misleading and I cannot agree appropriate amendments, and I conclude that the matter cannot be dealt with adequately in my report, I will not issue any report and will withdraw from the engagement, and will notify you in writing of the reasons.





As part of my normal procedures, I may request you to provide written confirmation of any information or explanations given to me orally during the course of my work.

CONDUCT AND CONFIDENTIALITY

I undertake that:

1. my work will be conducted with reasonable care and skill; and
2. I will not disclose any confidential information concerning the charity's activities, officers or employees to any third party without your prior written consent.

The working papers prepared during my work are my property, constitute confidential information and shall be retained by me.

Nothing in this letter shall preclude me from taking such steps as are necessary in order to comply with the regulations, standards and guidance statements on ethics and professional practices of any professional bodies of which I am at the time a member.

FEES

My fee for carrying out the audit examination and report will be discussed and confirmed on an annual basis.

APPLICABLE LAW

My independent examination will be conducted in accordance with the Charitable Collections Act 1946 (the Act) and the Charitable Collections Regulations 1947 (the Regulations).

AGREEMENT OF TERMS

Once it has been agreed, this engagement letter shall remain effective until it is replaced by mutual agreement or until I cease to hold the position of auditor.

I shall be grateful if you will kindly confirm your agreement to the terms of this letter by arranging for the attached copy of this letter to be signed by one or other of the trustees and returned to me.

Yours faithfully,



Nicholas Barris CPA
Barris Accounting



I confirm that the trustees agree the terms contained in this engagement letter.

C. Debes
Signature of authorised person

Cindy Debes
Name of authorised person

13.11.2014
Date

CEO
Position held by authorised person

**Hands Across The World
Financial Statements
For the Year ended 30 June 2014**



Hands Across The World
Annual Report
for the Year Ended 30 June 2014

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**Hands Across The World
Profit and Loss Statement
For the Year ended 30 June 2014**

	2014
	\$
Income	
Total Donations	6,188
Interest Received	8
	<hr/> 6,196
Expenditure	
Bank Charges	1
Education Costs (English Course)	219
Fees & Permits	99
Materials & Supplies (Building of Library)	300
Payments to School Teacher	1,200
Purchases of Books/Clothes/School Food	301
Purchases of Bottle Top Openers	424
Purchases of Wrist Bands	413
	<hr/> 2,957
Profit before Income Tax	<hr/> <u>3,239</u>



**Hands Across The World
Balance Sheet
As at 30 June 2014**

	2014
	\$
Equity	
Paid Up Capital	
Members Contributions	50
Unappropriated Profit	3,239
Total Share Capital and Reserves	<u>3,289</u>
Represented by:	
Current Assets	
Westpac Bank Account 8468	10
Westpac Bank Account 8476	747
GoFundRaise Clearing Account	60
Paypal Clearing Account	<u>2,472</u>
	3,289
Total Assets	<u>3,289</u>
Net Assets	<u>3,289</u>



INDEPENDENT AUDIT REPORT

To: The Office Holders and the Charitable Collections Advisory Committee:

- I am the appointed auditor of **Hands Across the World** for the purposes of section 15(1) of the *Charitable Collections Act 1946*.
- I am not a member of the committee of management of the licensed organisation, or involved in any way other way in the management of the preparation of the accounts of the organisation.
- I have reviewed the governing documents of the licensed organisation and its account records including the cash book (paper or electronic), receipt book bank statements, register of assets and details of debtors and creditors.
- I have reviewed and considered the accounting and reporting requirements of the *Charitable Collections Act 1946* (the Act) and the *Charitable Collections Regulations 1947* (the Regulations) which are described below.

Responsibilities of Officers and Auditor

The officers of the licensed organisation are responsible for the preparation of accounts in accordance with the requirements of the Act and the Regulations. It is my responsibility to undertake an audit of the accounts as required by section 15(1) of the Act and to state with particular matters has come to my attention.

Basis of Audit Report

Our audit has been conducted in accordance with the requirements of section 15(1) of the Act. It includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and explanations have been sought from the licence holder with regard to any such matters. In reviewing the accounting records I have taken into consideration the control requirements contained in the Act and the Regulations.

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



Audit Opinion

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the licensee has:

1. *Failed to comply with the control requirements contained in the Act and the Regulations and listed at Appendix A;*
2. *Failed to keep complete and accurate according records setting out the money and collected or received for the charitable purpose and particulars of the manner in which those monies and goods have ben deal with; or*
3. *Failed to prepare accounts in accordance with the accounting records.*

The financial statements represent a True and Fair View of the financial position for the financial year ended 30 June 2014.

9 November 2014.



Nicholas Barris CPA
Barris Accounting



