



26 September 2022

The Committee
Barton Tennis Club Inc
45 Telopea Park
Barton ACT 2600

Dear Committee

Thank you for providing me with the opportunity to complete the audit of the financial statements of Barton Tennis Club Inc for the year ended 30th June 2022.

Each year I am required to report the following to you,

1. I am unable to confirm the amount reported in the financial statements for the value of Non-Current Assets. I am satisfied that Note 2 to the accounts satisfactorily explains to the members the nature of these assets and the depreciation methodology.
2. The previous auditor did not make adjustments for proper accrual accounting. This means that for items such as Insurance that covers the period 7 April 2022 to 7 April 2023 there is no acknowledgement in the Financial Statements that this payment mostly relates to the 2023 financial year. There are also no accruals reported for items such as Water and Electricity and these expenses go to the date on the last invoice issued/paid during the year. Adjustments to these accounts the 2022 financial year would cause a one-off distortion to the effected expenses and ultimately the profit for the year.

I have discussed these matters with Geoff Wood and we are of the view that these omissions will not cause any concern to the Committee or the Members of the Association. I am confident that the Association is viable and that no material mis-statement has arisen that would cause any issues to the going concern of this organisation.

Should you have any queries in relation to the matters raised in this letter, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read "Nikki George".

Nikki George
(Director)