

To the Members,

Victorian Endurance Riders Association Inc.

Scope

We have audited the attached financial report, being a special purpose financial report, of Victorian Endurance Riders Association Inc. for the year ended 30th September, 2020. The Committee is responsible for the preparation and presentation of the financial statements and the information obtained therein. We have conducted an independent audit of the financial statements in order to express an opinion on them to the members.

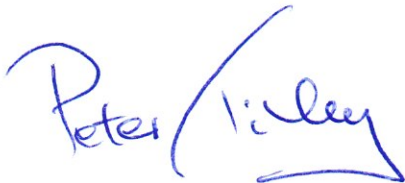
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects the financial report is presented fairly in accordance with the requirements of the association's constitution and Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) so as to present a view of the association which is consistent with our understanding of its financial position and the results of its operation and cash flows.

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

Audit Opinion

In our opinion the financial report of Victorian Endurance Riders Association Inc presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and the Association's Constitution the financial position as at 30th September, 2020 and the results of its operations for the year then ended.

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PETER F. TILLEY

Chartered Accountant

9th December 2020