

## AUDITOR'S REPORT

### To the members of the NATIONAL AGILITY LINK ASSOCIATION

I have audited the financial statements for the national Agility Link Association (NALA). These financial statements provide information about the financial performance for the twelve months ended 31 March 2020 and its financial position as at that date.

#### Basis of Opinion

I conducted my audit by examining evidence relevant to the amounts and disclosures in the financial report. I performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and whether the accounting policies are appropriate to NALA's circumstances, consistently applied, and adequately disclosed.

#### Qualified Opinion

Due to the nature of NALA's income, my examination of income was limited to comparisons of recorded amounts with bank deposits. Whilst I have no reasons to believe that there has been any unrecorded income, there are no practical audit procedures to confirm this.

In all other respects I have obtained all the information and explanations that I have required.

It is my opinion that the financial statements presented give a true a fair view of the financial position of NALA as at 31 March 2020 and the results of its operations for the twelve months ended on the date.



Allan Rohde  
PUKEKOHE

**NATIONAL AGILITY LINK ASSOCIATION  
INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2019/20	2018/19	2017/18	2016/17	2015/16
<b>INCOME</b>						
Subscriptions		4,451.00	5,374.00	6,064.00	6,369.00	7,429.00
Interest		5.41	9.74	8.19	40.63	146.19
Advertising		-	-	-	-	120.00
Donations		61.50	25.50	52.00	16.00	19.00
		<b>4,517.91</b>	<b>5,409.24</b>	<b>6,124.19</b>	<b>6,425.63</b>	<b>7,714.19</b>
<b>EXPENDITURE</b>						
Stationery		-	-	-	98.79	62.70
Printing		571.39	820.94	1,011.25	1,373.19	1,878.85
Postage		1,018.42	1,795.96	1,829.57	1,665.80	1,429.60
Auditors fee		48.99	44.99	42.99	50.00	40.00
Honorariums		1,350.00	1,350.00	1,350.00	1,320.00	1,380.00
30 Year NALA Club Gifts		2,800.00	-	-	-	-
Club Grants		1,247.00	400.00	215.63	1,182.50	-
Sashes		822.15	1,069.29	709.09	1,031.79	815.47
Web-site Costs		128.57	300.71	82.55	82.55	32.14
Bank fees		-	-	-	-	-
Depreciation		7.50	15.00	15.00	20.80	61.52
		<b>7,994.02</b>	<b>5,796.89</b>	<b>5,256.08</b>	<b>6,825.42</b>	<b>5,700.28</b>
<b>EXCESS INCOME/(LOSS) OVER EXPENDITURE</b>		<b>(3,476.11)</b>	<b>(387.65)</b>	<b>868.11</b>	<b>(399.79)</b>	<b>2,013.91</b>

**NATIONAL AGILITY LINK ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2020**

	Notes	2019/20	2018/19	2018/19	2017/18	2016/17
<b>MEMBERS FUNDS</b>						
Balance brought forward		4,569.18	4,956.83	4,088.72	4,488.51	2,474.60
Excess Income / (Loss) over Expenditure		(3,476.11)	(387.65)	868.11	(399.79)	2,013.91
		<b>1,093.07</b>	<b>4,569.18</b>	<b>4,956.83</b>	<b>4,088.72</b>	<b>4,488.51</b>
Made up of:						
Accumulated Funds		1,093.07	4,569.18	4,956.83	4,088.72	4,488.51
<b>TOTAL MEMBERS FUNDS</b>		<b>1,093.07</b>	<b>4,569.18</b>	<b>4,956.83</b>	<b>4,088.72</b>	<b>4,488.51</b>
<b>ASSETS</b>						
Westpac Cheque Account		69.14	354.05	215.79	563.08	349.00
Westpac Serious Saver		6,190.58	8,036.67	8,862.43	7,955.24	8,006.11
		<b>6,259.72</b>	<b>8,390.72</b>	<b>9,078.22</b>	<b>8,518.32</b>	<b>8,355.11</b>
<b>FIXED ASSETS</b>						
Video/Book Library		2,294.06	2,294.06	2,244.06	2,244.06	2,244.06
less accumulated depreciation		(2,251.56)	(2,244.06)	(2,229.06)	(2,214.06)	(2,193.26)
		<b>42.50</b>	<b>50.00</b>	<b>15.00</b>	<b>30.00</b>	<b>50.80</b>
<b>TOTAL ASSETS</b>		<b>6,302.22</b>	<b>8,440.72</b>	<b>9,093.22</b>	<b>8,548.32</b>	<b>8,405.91</b>
<b>less LIABILITIES</b>						
Subscriptions in Advance		(1,640.00)	(1,140.00)	(1,952.00)	(2,042.00)	(1,458.00)
Auditors Gift		(47.00)	(45.00)	(45.00)	(45.00)	(40.00)
Awards		(822.15)	(1,069.29)	(705.19)	(900.00)	(900.00)
Riegers Copy Centre - March booklets		-	(84.80)	(84.20)	(122.60)	(139.40)
Honoriums		(2,700.00)	(1,350.00)	(1,350.00)	(1,350.00)	(1,380.00)
Web Hosting		-	(52.35)	-	-	-
Awards Courier Tickets		-	(130.10)	-	-	-
<b>TOTAL LIABILITIES</b>		<b>(5,209.15)</b>	<b>(3,871.54)</b>	<b>(4,136.39)</b>	<b>(4,459.60)</b>	<b>(3,917.40)</b>
<b>Equals Total Members Funds</b>		<b>1,093.07</b>	<b>4,569.18</b>	<b>4,956.83</b>	<b>4,088.72</b>	<b>4,488.51</b>

*AS/Hele 14/9/20*

**NATIONAL AGILITY LINK ASSOCIATION  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

	2019/20	2018/19	2017/18	2016/17	2015/16
<b>OPENING BANK BALANCE</b>	8,390.72	9,078.22	8,518.32	8,355.11	10,092.70
<b>RECEIPTS</b>					
Current subscriptions	3,311.00	3,422.00	4,060.00	4,953.00	4,912.00
Subscriptions in advance	1,640.00	1,140.00	1,914.00	2,000.00	1,432.00
Interest	5.41	9.74	8.19	40.63	146.19
Advertising	-	-	-	-	120.00
Other	61.50	25.50	52.00	16.00	19.00
<b>Total Receipts</b>	<b>5,017.91</b>	<b>4,597.24</b>	<b>6,034.19</b>	<b>7,009.63</b>	<b>6,629.19</b>
<b>PAYMENTS</b>					
Stationery	-	-	-	98.79	62.70
Printing	656.19	820.34	1,049.65	1,389.99	1,990.95
Postage	1,148.52	1,665.86	1,829.57	1,665.80	1,779.52
Auditors fee	46.99	44.99	42.99	45.00	40.00
Honorariums	-	1,350.00	1,350.00	1,350.00	1,380.00
30 Year NALA Club Gifts	2,800.00	-	-	-	-
Club Grants	1,247.00	400.00	215.63	1,182.50	2,250.00
Awards	1,069.29	705.19	903.90	1,031.79	815.47
Web-site costs	180.92	248.36	82.55	82.55	32.14
Current Subs Repaid Paid twice in error	-	-	-	-	16.00
Book Purchase	-	50.00	-	-	-
<b>Total Payments</b>	<b>7,148.91</b>	<b>5,284.74</b>	<b>5,474.29</b>	<b>6,846.42</b>	<b>8,366.78</b>
<b>CLOSING BANK BALANCE</b>	<b>6,259.72</b>	<b>8,390.72</b>	<b>9,078.22</b>	<b>8,518.32</b>	<b>8,355.11</b>

*AWB* 14/9/20