## INDEPENDENT REVIEW REPORT TO THE MEMBERS OF BILLIARDS AND SNOOKER ASSOCIATION OF NSW INC.

## Report on financial report

I have reviewed the accounting records of the Billiards and Snooker Association of NSW Inc., for the year ended 30 June 2023.

The Association's management is responsible for the preparation of the annual financial report that gives a true and fair view in accordance with Australian Accounting Standards. This responsibility includes establishing and maintaining appropriate internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

My responsibility is to express a conclusion on the financial report based on my review. I have conducted the review in accordance with Auditing Standards in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report is not presented fairly, in all material aspects, in accordance with the Australian Accounting Standards.

A review is a substantially less scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. According, I do not express an audit opinion.

In conducting the review, I have complied with the independence requirements of the Australian professional accounting bodies.

## Conclusion

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the annual financial report of the Billiards and Snooker Association of NSW Inc. does not present fairly, in all material respects, the Billiards and Snooker Association of NSW Inc.'s financial position as at 30 June 2023 and of its financial performance for the year ended on that date in accordance with the Australia Accounting Standards.

Dennis Wong

CPA Australia

23/10/23