**Dennis K. Wright & Associates**

PUBLIC ACCOUNTANTS

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# INDEPENDENT AUDITORS' REPORT

To the Members of the Association,
**OCEAN GROVE SPORTING CLUB INC.**

## SCOPE

I have audited the accounts of the Ocean Grove Sporting Club Inc. ("the Association") for the year ended September 30, 2026. The Committee of Management is responsible for the preparation and presentation of the accounts and the information they contain. I have performed an audit of these accounts to express an opinion on them to the members of the Association.

My audit has been conducted in accordance with Australian Auditing Standards to provide a reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Concepts and Standards & the requirements of the *Associations Incorporation Reform Act 2012* to present a view which is consistent with my understanding of the Association's financial position and the results of its operations for the period then ended.

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

## OPINION

In my opinion the Income Statement (Statement of Financial Performance) showing a Deficit of $12,389- and the Balance Sheet (Statement of Financial Position) showing net Assets of $113,487- gives a true and fair view, in accordance with Australian Accounting Concepts and Standards & the requirements of the *Associations Incorporation Reform Act 2012,* of the financial position of the Ocean Grove Sporting club Inc. as at September 30, 2026 and the results of its operations for the year then ended.

**Dennis K. Wright M.I.P.A. AFA** **November 5, 2026**
**Principal in Public Practice**

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