INDEPENDENT AUDITOR’S REPORT
TO THE MEMBERS OF KHETH’IMPILO AIDS FREE LIVING

We have audited the financial statements of Kheth’Impilo set out on pages 6 to 20, which comprise the statement of financial position as at 30 September 2015, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Members’ Responsibility for the Financial Statements

The association’s members are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard for small and medium-sized entities, and the requirements of the non-profit organisation act, 1997, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.
INDEPENDENT AUDITOR’S REPORT
TO THE MEMBERS OF KHETH’IMPILO AIDS FREE LIVING (Continued)

Basis for Qualified Opinion

In common with similar organisations, it is not feasible for Kheth’Impilo Aids Free Living to institute accounting controls over cash collections from minor donations and certain funds raising projects prior to the initial entry of these collections in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond the receipts actually recorded.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kheth’Impilo Aids Free living as at 30 September 2015, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for small and medium-sized Entities and the requirements of the non-profit organisation act, 1997.

Other reports

As part of our audit of the financial statements for the year ended 30 September 2015 we have read the Members’ Report, for the purpose of identifying whether there are material inconsistencies between these reports and the audited financial statements. These reports are the responsibility of the respective preparers. Based on reading these reports we have not identified material inconsistencies between these reports and the audited financial statements. However, we have not audited these reports and accordingly do not express an opinion on these reports.

Deloitte & Touche
Registered Auditors

Per: R L Dogon
Partner

29 April 2016