



7 April 2026

INDEPENDENT AUDIT REPORT

To the Members of the South Australian Homing Pigeon Association Inc-Long Distance Club.

I have audited the accompanying special purpose financial reports comprising: Income and Expenditure Statement, Assets and Liabilities Statements and Notes to the Accounts, of the South Australian Homing Pigeon Association Long Distance Club for the

12 months ended 31 March 2020

12 months ended 31 March 2021

12 months ended 31 March 2022

12 months ended 31 March 2023

12 months ended 31 March 2024

12 months ended 31 March 2025

12 months ended 31 March 2026

I have conducted the audits on several occasions for the LDC in the past and have always found the financial reports to be well presented by the office bearers.

The Officers of the Long-Distance Club- responsibility for the financial report

The Officers of the Long-Distance Club (LDC) are responsible for the preparation and fair presentation of the financial report and have determined that the basis of accounting meets the needs of the members. The Officers of the LDC responsibility also includes such internal control as those charged with governance determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Opinion

In my opinion, the financial reports of the South Australian Homing Pigeon Association Inc-Long Distance Club. presents fairly the LDC. financial position as at 31 March 2026 and of its financial performance for the 12 months then ended. It is recommended these be conducted annually from here on.

Kind Regards

Tim Fawcett

**Tim Fawcett
SAHPA Life Member**