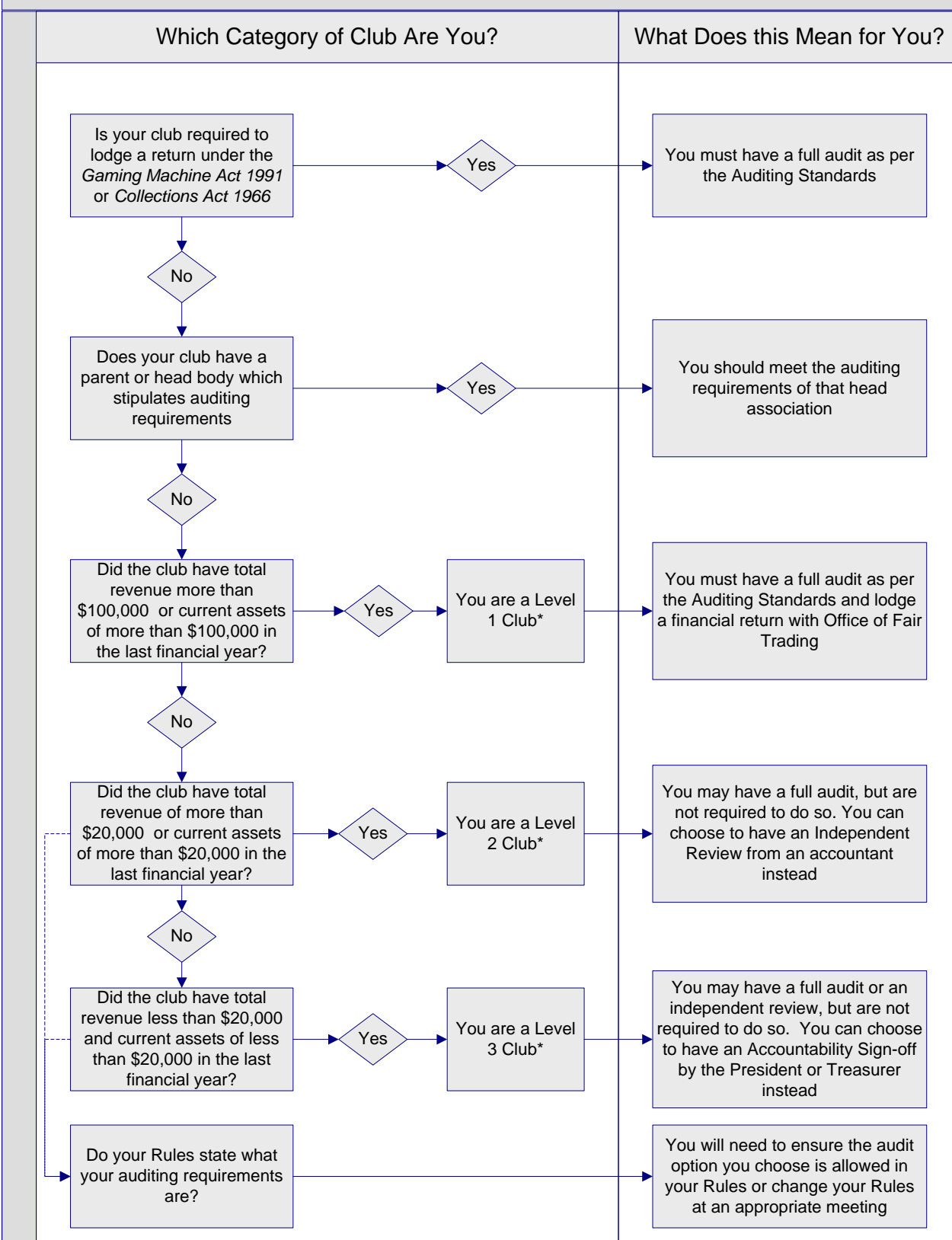


## Choosing the Appropriate Audit Option for Your Club or Association



\* Note: Regardless of the level of the association, all associations are required to prepare a set of financial statements for lodgement with the Office of Fair Trading containing the association's income and expenditure, assets and liabilities, and the mortgages, charges and securities affecting the association's property for the year.