

2015



[AFRIKA FREEDOM CLIMBERS NPC]

ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 MARCH 2015 | CO REG: 2013/169626/08 |

The Directors
Afrika Freedom Climbers NPC
168 Villefranche
Lonehill
2191

**REPORT OF THE ACCOUNTANT TO THE DIRECTORS OF AFRIKA FREEDOM CLIMBERS NPC (Co
REG: 2013/169626/08) FOR THE PERIOD ENDED 31 JULY 2015**

We have performed the duties of an independent accountant to AFRIKA FREEDOM CLIMBERS NPC for the period ended 31 July 2015 as requested by the director. The interim financial statements set out on pages 3 to 10 are the responsibility of management. Our responsibility is to ensure that these financial statements fairly represent the accounting records of the company.

Scope

We have reviewed the financial records in accordance with the companies act. Our duty is to; determine whether the financial statements are in agreement with the accounting records of the company; and evaluating the overall financial statement presentation.

Report

We have conducted our engagement in accordance with the provisions of small and medium enterprise reporting standards. This approach consists primarily of making enquiries of management and others within the entity involved in financial and accounting matters, applying analytical procedures, and evaluating the sufficiency and appropriateness of evidence obtained. These provisions require that we plan perform the engagement to obtain reasonable assurance that fair presentation is achieved in the financial statements. An accounting engagement includes an evaluation of the appropriateness of the accounting policies, and examination, on a test basis, of evidence that support the amount and disclosures included in the financial statements, an assessment of the reasonableness of significant estimates and a consideration of the appropriateness of the overall financial statements presentation.

We have examined the books for the period under review and have obtained all the information and examinations which were necessary for the purpose of our engagement.

We have also adopted certain requirements of International Standard on Review Engagements (ISRE) 2400, Engagements to Review Historical Financial Statements. A review also requires performance of additional procedures when the practitioner becomes aware of matters that cause the practitioner to believe the financial statements as a whole may be materially misstated.

We believe that the evidence we have obtained in our review is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

We have carried out our duties of diligence and have been prudent in independently compiling the financial statements. We have determined that the interim financial statements are in agreement with the accounting records, are summarised in the manner required by generally accepted accounting practices. We have done so by adopting such procedures and conducting such enquiries in relation to the accounting records as is considered necessary in the circumstances.

We have also reviewed the accounting policies which have been represented to us as having been applied in the preparation of the annual financial statements, and we consider that they are appropriate to the business, and are in conformity with generally accepted accounting practice.

Based on our engagement, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of the entity as at 31 March 2015, and its financial performance in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities. The presentation in these financial statements fairly represents the financial position of the close corporation as at 31 March 2015 and its financial performance and its cash flows for the year then ending in accordance and in the manner required by international Reporting Standards and Companies Act '1973, in all material respects.



Bilal Suleman Dawood

MIAC (SA) IACAC 653292

Registered Accountant

15 July 2015