

FINANCIAL STATEMENTS PREPARATION AND SUBMISSION CHECKLIST

Please enclose the completed checklist with the submitted financial statements.

Entity name	
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Criteria	Yes/No	Initials
1. Financial statements include appropriately worded certification.		
2. Financial statements correspond with applicable financial reporting framework relevant to the entity.		
3. Financial statements comply with other legal and regulatory requirements relating to the processing of transactions, recording of balances and the preparation of the financial report or other requirements that could have a material impact on the financial statements.		
4. Financial statements are complete and comprise:		
a) a statement of financial position* as at the end of the period		
b) a statement of profit or loss and other comprehensive income*^ for the period		
c) a statement of changes in equity* for the period		
d) a statement of cash flows* for the period		
e) notes, comprising a summary of significant accounting policies and other explanatory information.		
*An entity may use other titles for the statements ^An entity may present the profit or loss section in a separate statement of profit or loss. If so, the separate statement of profit or loss shall immediately precede the statement presenting comprehensive income, which shall begin with profit or loss.		
5. Financial statement are accurate:		
a) statements of financial position, profit or loss and other comprehensive income, changes in equity and cash flows (including administered statements) are mathematically accurate		
b) financial statements include comparative information in respect of the previous year for all amounts reported in current period and these correspond with prior year audited financial statements		
c) cross-references in the main statements correspond with appropriate notes		
d) reconciliation of net result to cash flows from operating activities is complete		
e) reconciliation of the movement in property, plant and equipment is complete.		
6. Narrative and descriptive information in the financial statements is sufficient and relevant to understand the financial position and performance of the entity and reflects our understanding of it.		
7. Changes relating to financial statements presentation agreed to in the previous period have been addressed.		
8. For special purpose financial statements, is the financial reporting framework used appropriate, particularly as it relates to accounting standards not applied.		