

INDEPENDENT AUDIT REPORT

SCOPE. I have audited the financial report of Health And Development Aid Abroad - Australia Fund Inc. for the year ended 31st December 2013 as set out on page 1 and 2 hereof. The Management Committee is responsible for the preparation and presentation of the financial report and the information contained therein. I have conducted an independent audit of the financial report in order to express an opinion on it to the Members.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. My procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with understanding of the Association's financial position and the results of its operations. The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION. In my opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Health And Development Aid Abroad - Australia Fund Inc. As at 31st December 2013 and the results of its operations for the year then ended.

Dated this 15th January 2014



Rodney Logan - CPA