

Dear Committee Members,

MANAGEMENT LETTER YEAR 2025

We advise that we have recently completed the audit of Queensland Family History Society Inc. (the “Association”) for the year ended 31 March 2025.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

During this audit, we noted no matters which we believe need to be brought to your attention.

Audit Adjustments

Differences identified during the audit, whether adjusted or not, must be communicated to management and those charged with governance of an Association. We therefore include the following items which were adjusted subsequent to the start of the audit:

No.	Code	Account	Debit	Credit
			\$	\$
1	61431	Depreciation on Fittings	15,775.33	
	61711	Depreciation on Computers & Equipment	4,384.19	
	61712	Depreciation on Office Improvements	11,127.41	
	751	Less Accumulated Depreciation on Office Improvements		11,127.41
	711	Less Accumulated Depreciation on Computers & Equipment		4,384.19
	731	Less Accumulated Depreciation on Fittings		15,775.33
	To record depreciation expense for the year.			
2	New Code	Impairment Loss	5,000.00	
	New Code	Accumulated Impairment Losses		5,000.00
	To record asset impairment during the year.			

No.	Code	Account	Debit	Credit
			\$	\$
3	CIP	CIP - Office Improvements	3,416.98	
	770	Intangible Asset	124.42	
	65439	Website Development		124.42
	64805	Premises Relocation Expenses		3,416.98
	To capitalise expenses incurred during the year.			
4	620	Prepayments	9,580.17	
	61910	Computer mainten...	301.20	
	62134	Computer Support	241.02	
	65300	Sundry expenses	754.96	
	61110	Communication platforms	207.78	
	62600	Insurance (62600)		7,064.00
	65000	Subscriptions – FHS		44.33
	61920	Computer software		554.37
	62350	Library operating costs		2,344.29
	65100	Subscriptions – data		1,078.14
	To adjust prepaid portion of insurance and other expenditures as at year-end.			
5	New Code	Right of Use Asset - Lease	2,077.57	
	New Code	Amortisation Expense	519.39	
	New Code	Interest on lease liability	76.03	
	New Code	Lease Liability - Right of Use		506.08
	New Code	Lease Liability - Right of Use (non-current)		1,089.52
	New Code	Accumulated Amortisation		519.39
	64600	Rent (64600)		558.00
	To adjust AASB 16 accounts.			
6	800	Accounts Payable	2,623.00	
	64600	Rent (64600)		2,020.91
	820	GST		238.45
	61945	Member Event expenses		363.64
	To derecognise expenses not incurred yet.			
7	711	Less Accumulated Depreciation on Computers & Equipment	3,954.97	
	New Code	Loss on disposal	1,035.03	
	12400	Computers & equip...		4,990.00
	To write off donated asset during the year.			
8	12400	Computers & equip...	727.28	
	41301	Income in Kind		727.28
	To correct entry for the equipment received as in-kind donation.			

We would like to take this opportunity to thank Graeme for the assistance provided during the course of the audit.

If you would like to discuss any matter in relation to the audit, please do not hesitate to contact us.

Yours faithfully

BRIAN TUCKER AUDIT
Chartered Accountants

BILLY-JOE THOMAS
Director