



INDEPENDENT AUDITOR'S STATEMENT

To: The members of the International Association of Civil Aviation Chaplains

I have examined the financial records and supporting documents of the International Association of Civil Aviation Chaplains for the year ended 31 December 2025, to form an opinion of the financial reports being a Balance Sheet and Profit and Loss Statement.

The preparation and presentation of the financial report is the responsibility of the International Association of Civil Aviation Chaplains and is presented to satisfy the organisation's own internal requirements. The accounts are special purpose accounts and do not fully comply with Australian Accounting Standards.

In accordance with Australian Auditing Standards, the audit is conducted to provide reasonable assurance as to whether the financial report is free of material misstatement. My procedures included examination on a test basis, of evidence supporting the amounts disclosed in the financial report and an evaluation of accounting policies and any significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects; the financial reports are presented fairly in accordance with Australian Accounting concepts.

I report as follows:

- ❖ I have obtained the information required.
- ❖ I have determined that the financial report is free from material misstatement and the attached accounts are properly drawn up so as to exhibit a true and correct view of the receipts, payments, assets and liabilities of the International Association of Civil Aviation Chaplains:
 - ❖ according to the information at my disposal and explanations given to me,
 - ❖ as shown by the books and,
 - ❖ according to the rules relating to the administration of the funds.

Date : 26 May 2026

Name : Marianne L Haas
ACA (97307), BCom

Signature



International Association of Civil Aviation Chaplains

Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2025 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Accounting Professional Ethical Pronouncements in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Date : 26 May 2026