

8th February 2023

The Members
Western Pigeon Federation

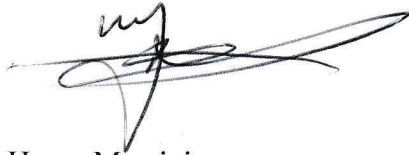
I have audited the accompanying financial reports for the year ended 31st December 2022. The Treasurer is responsible for the preparation and presentation of the reports and the information contained therein.

The procedures used to conduct the audit include examination, on a test basis, and evidence supporting the amounts in the financial report.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with cash reporting basis of accounting.

In my opinion, the financial reports give a true and fair view in accordance with the cash reporting basis of accounting, the financial position of the Western Pigeon Federation as at 31st December 2022, and the results of operations for the year then ended.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Henry Marciniak', with a long horizontal flourish extending to the right.

Henry Marciniak