

9 December 2013

C/- Yassmin Abdel-Magied and Anton Ilchenko
Directors
Youth Without Borders Ltd
43 Falstaff St
Sunnybank Hills, QLD, 4109

Email to: anton_ilchenko@hotmail.com

Dear Yassmin and Anton,

INDEPENDENT REVIEW REPORT- YOUTH WITHOUT BORDERS LTD

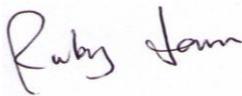
We have completed the review of the affairs of Youth Without Borders for the year end 30 June 2013 and enclosed our review report.

As the financial report is not prepared by our office, would you please sign the representation letter and return it for our office record.

We enclose also for your kind attention, our fees for services rendered. We would appreciate your balance payment when you return the signed documents.

Should you require any further information or wish to discuss the above matters further, please do not hesitate to contact our office.

Yours sincerely,



Ruby Lam
Principal



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Standards Legislation.

1520 Sandgate Rd, Nundah Q 4012
M:0411987377 P & F: 3256 8280
E:ruby@rubylam.com.au



Ruby Lam is a CPA Practice

**INDEPENDENT REVIEW REPORT
TO THE MEMBERS OF YOUTH WITHOUT BORDERS LTD**

Report on the Financial Report

I have reviewed the accompanying financial report of Youth Without Borders Ltd which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Reviewer's Responsibility

My responsibility is to express a conclusion on the financial report based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report - Company Limited by Guarantee*, in order to state whether, on the basis of the procedures described, I have become aware of any matter that makes me believe that the financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the company's financial position as at 30 June 2013 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and *Corporations Regulations 2001*. ASRE 2415 requires that I comply with the ethical requirements relevant to the review of the financial report. A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

In conducting my review, I have complied with the independence requirements of the *Corporations Act 2001*. I confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Youth Without Borders Ltd, would be in the same terms if given to the directors as at the time of this reviewer's report. □

Conclusion

Based on my review, which is not an audit, I have not become aware of any matter that makes me believe that the financial report of Youth Without Borders Ltd is not in accordance with the *Corporations Act 2001*

including:



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E: ruby@rubylam.com.au



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(a) giving a true and fair view of the company's financial position as at 30 June 2013 and of its performance for the year ended on that date; and

(b) complying with Australian Accounting Standards and *Corporations Regulations 2001*.

Yours faithfully,

Ruby Lam

CPA

9 December 2013



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