

Good day

Page 14 of the document reads as follows:

Identifying risks and opportunities

- A concise statement of the principal *risks and opportunities* having a bearing on the organisation's current and anticipated activities based on its material issues, impacts and relationships. A table could be included listing the risks and opportunities with a summary of the organisation's response to each and perhaps a cross-reference to a more detailed response elsewhere in the report or in other reports.
- Where there is any doubt that the organisation, or a major component of the organisation, **may be a going concern**, the reasons for that concern and the factors that may influence the outcome should be communicated.

I think the authors omitted the word "**not**" with reference to the going concern principle of an entity.

Regards

Ms GLORIA MNGUNI CA(SA)

Senior Lecturer

Department Commercial Accounting

Tel +27 11 559 1093

Fax +27 11 559 1198

www.uj.ac.za

