

# **NewHope Community Care Inc.**

ABN 85 716 630 562

## **Financial Statements**

For the Year Ended 31 December 2019

# NewHope Community Care Inc.

ABN 85 716 630 562

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For the Year Ended 31 December 2019

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## **NewHope Community Care Inc.**

ABN 85 716 630 562

### **Committee Members' Report 31 December 2019**

The committee members present their report on NewHope Community Care Inc. for the financial year ended 31 December 2019.

#### **Committee members**

The names of committee members throughout the year and at the date of this report are:

Allan Demond (President)	
Richard Beaumont	Resigned March 2019
Joshua Morse	Resigned March 2019
Surette Southwood (Secretary)	
Tim Worsam	Resigned March 2019
Fiona Haymes	Resigned November 2019
Amanda Carruthers	
Chris Meyers (Acting Chairperson)	Appointed November 2019
Daniel Dang	Resigned February 2020
Andrew Gale (Treasurer)	Appointed March 2019
Liza Somers	Appointed March 2019
Tristan Ellett	Appointed March 2019

#### **Principal activities**

The principal activities of NewHope Community Care Inc. during the financial year consisted of providing emergency relief and benevolent care for the benefit of those in the Whitehorse and surrounding community in order to relieve their poverty, suffering, misfortune, helplessness and destitution.

Currently NHCC achieves this through: "Dinner Tonite" Saturday Community Meal of up to 150 attendees, food, parcels, various forms of emergency relief, English Second Language Classes, CAP Money Course, other life skill and personal growth courses and seminars, a low cost Counselling Centre, Advocacy particularly in relation to human slavery and trafficking - assisting those who have been trafficked to Melbourne. Many initiatives have commenced from the heart of those who have walked a challenging road themselves and who now seek to help others.

#### **Significant changes**

No significant change in the nature of these activities occurred during the year.

#### **Operating result**

The profit of the Association for the financial year amounted to \$ 65,788 (2018: \$ 271,298).

**NewHope Community Care Inc.**

ABN 85 716 630 562

**Committee Members' Report  
31 December 2019**

**Events after the reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

**Auditor's independence declaration**

The auditor's independence declaration in accordance with section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 for the year ended 31 December 2019 has been received and can be found on page 15 of the financial report.

Signed in accordance with a resolution of the Committee of Management:

Committee Member.....*Andrew Gale*.....  
Andrew Gale (Treasurer)

Committee Member.....*Surette Southwood*.....  
Surette Southwood (Secretary)

Dated this *15<sup>th</sup>* day of *JUNE* 2020

**Newhope Community Care Inc.**

ABN 85 716 630 562

**Statement of Profit or Loss and Other Comprehensive Income  
For the Year Ended 31 December 2019**

		<b>2019</b>	<b>2018</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>
Revenue	4	552,550	766,129
<b>Expenses</b>			
Vision and Strategy expenses		(396,195)	(403,263)
Newhope Counselling expenses		-	(43)
Relief Care expenses		(21,872)	(11,559)
Advocacy expenses		(3,396)	(1,337)
Courses 4 Life & COACH expenses		(36,231)	(30,018)
Dinner Tonite expenses		(18,368)	(21,057)
CAP Debt Centre expenses		(6,653)	(7,215)
NewHope House expenses		(4,047)	(20,339)
<b>Total expenses</b>		<b>(486,762)</b>	<b>(494,831)</b>
<b>Profit for the year</b>		<b>65,788</b>	<b>271,298</b>
<b>Other comprehensive income, net of income tax</b>			
<b>Total comprehensive income for the year</b>		<b>65,788</b>	<b>271,298</b>

The accompanying notes form part of these financial statements.

## Newhope Community Care Inc.

ABN 85 716 630 562

### Statement of Financial Position

As At 31 December 2019

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	1,655	26,632
Trade and other receivables	6	1,013	11,517
TOTAL CURRENT ASSETS		<u>2,668</u>	<u>38,149</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	911,195	928,368
Other assets	8	289,440	181,236
TOTAL NON-CURRENT ASSETS		<u>1,200,635</u>	<u>1,109,604</u>
TOTAL ASSETS		<u>1,203,303</u>	<u>1,147,753</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	4,136	7,679
Employee benefits	11	6,766	13,973
TOTAL CURRENT LIABILITIES		<u>10,902</u>	<u>21,652</u>
NON-CURRENT LIABILITIES			
Borrowings	10	17,464	15,339
Employee benefits	11	6,379	7,992
TOTAL NON-CURRENT LIABILITIES		<u>23,843</u>	<u>23,331</u>
TOTAL LIABILITIES		<u>34,745</u>	<u>44,983</u>
NET ASSETS		<u>1,168,558</u>	<u>1,102,770</u>
<b>EQUITY</b>			
Reserves	12	18,000	18,000
Retained earnings		1,150,558	1,084,770
TOTAL EQUITY		<u>1,168,558</u>	<u>1,102,770</u>

The accompanying notes form part of these financial statements.

## Newhope Community Care Inc.

ABN 85 716 630 562

### Statement of Changes in Equity For the Year Ended 31 December 2019

2019

	Retained Earnings	Advocacy Reserve	Asylum Seekers Reserve	Total
	\$	\$	\$	\$
<b>Balance at 1 January 2019</b>	<b>1,084,770</b>	<b>10,000</b>	<b>8,000</b>	<b>1,102,770</b>
Profit attributable to members of the parent entity	65,788	-	-	65,788
<b>Balance at 31 December 2019</b>	<b>1,150,558</b>	<b>10,000</b>	<b>8,000</b>	<b>1,168,558</b>

2018

	Retained Earnings	Dinner Tonite Reserve	Advocacy Reserve	Asylum Seekers Reserve	Total
	\$	\$	\$	\$	\$
<b>Balance at 1 January 2018</b>	810,972	2,500	10,000	8,000	831,472
Profit attributable to members of the parent entity	271,298	-	-	-	271,298
Transfers from reserves to retained earnings	2,500	(2,500)	-	-	-
<b>Balance at 31 December 2018</b>	<b>1,084,770</b>	<b>-</b>	<b>10,000</b>	<b>8,000</b>	<b>1,102,770</b>

The accompanying notes form part of these financial statements.

# Newhope Community Care Inc.

ABN 85 716 630 562

## Statement of Cash Flows For the Year Ended 31 December 2019

	2019	2018
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	569,306	759,901
Payments to suppliers and employees	(589,979)	(635,780)
Interest paid	(2,329)	(18,611)
Net cash provided by/(used in) operating activities	15 <u>(23,002)</u>	<u>105,510</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	<u>(4,100)</u>	(114,919)
Net cash provided by/(used in) investing activities	<u>(4,100)</u>	(114,919)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from borrowings	2,125	-
Repayment of borrowings	-	(185,129)
Net cash provided by/(used in) financing activities	<u>2,125</u>	(185,129)
Net increase/(decrease) in cash and cash equivalents held	(24,977)	(194,538)
Cash and cash equivalents at beginning of year	<u>26,632</u>	221,170
Cash and cash equivalents at end of financial year	5 <u><u>1,655</u></u>	<u><u>26,632</u></u>

The accompanying notes form part of these financial statements.

## Newhope Community Care Inc.

ABN 85 716 630 562

# Notes to the Financial Statements

## For the Year Ended 31 December 2019

The financial report covers NewHope Community Care Inc. as an individual entity. NewHope Community Care Inc. is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of NewHope Community Care Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition, measurement and disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1048 *Interpretation of Standards* and AASB 1054 *Australian Additional Disclosures*.

### 2 Summary of Significant Accounting Policies

#### (a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (b) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

##### **Donations revenue**

Revenue from donations is recognised on receipt.

##### **Interest revenue**

Interest revenue is recognised when received.

##### **Other revenue**

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of goods and services tax (GST).

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2019**

#### **2 Summary of Significant Accounting Policies**

##### **(c) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis.

##### **(d) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

###### **Land and buildings**

Land and buildings are measured using the cost model.

###### **Plant and equipment**

Plant and equipment are measured using the cost model.

###### **Depreciation**

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

##### **(e) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

##### **(f) Employee benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2019**

#### **2 Summary of Significant Accounting Policies**

##### **(g) Adoption of new and revised accounting standards**

The Association has not adopted any standards other than those listed in Note 1. There have been no changes to those financial standards and so there have not been any material adjustments to the reported financial position, performance or cash flow of the Association.

##### **(h) New Accounting Standards and Interpretations**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards.

#### **3 Critical Accounting Estimates and Judgments**

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### **Key estimates - useful lives of assets**

The Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

##### **Key estimates - receivables**

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

##### **Key estimates - employee benefits**

As discussed in note 2, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

# Newhope Community Care Inc.

ABN 85 716 630 562

## Notes to the Financial Statements For the Year Ended 31 December 2019

### 4 Revenue

	2019	2018
	\$	\$
Revenue		
- Vision and Strategy income	476,619	683,016
- Relief Care income	20	5,414
- Advocacy income	10,830	13,038
- Courses 4 Life income	-	100
- Dinner Tonite income	2,560	7,491
- CAP Debt Centre income	-	5,000
- NewHope House income	62,521	52,070
	<u>552,550</u>	<u>766,129</u>

### 5 Cash and Cash Equivalents

	2019	2018
	\$	\$
Cash at bank and on hand	1,655	26,632
	<u>1,655</u>	<u>26,632</u>

### 6 Trade and Other Receivables

	2019	2018
	\$	\$
Current		
Trade and other receivables	165	2,976
BAS receivable	848	8,541
	<u>1,013</u>	<u>11,517</u>

### 7 Property, plant and equipment

	2019	2018
	\$	\$
Land and buildings		
At cost	978,185	978,185
Accumulated depreciation	(75,598)	(58,102)
Total land and buildings	<u>902,587</u>	<u>920,083</u>
Plant and equipment		
At cost	46,359	42,259
Accumulated depreciation	(37,751)	(33,974)
Total plant and equipment	<u>8,608</u>	<u>8,285</u>
<b>Total property, plant and equipment</b>	<u>911,195</u>	<u>928,368</u>

## Newhope Community Care Inc.

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### Notes to the Financial Statements For the Year Ended 31 December 2019

#### 7 Property, plant and equipment

At the balance date the Bendigo Bank currently held the first registered mortgage over the property situated in Blackburn North, VIC at:

- 522 Middleborough Road

#### 8 Other Assets

	2019	2018
	\$	\$
Non-current Loan to NH Medical	289,440	181,236
	<u>289,440</u>	<u>181,236</u>

#### 9 Trade and Other Payables

	2019	2018
	\$	\$
Current Other payables	4,136	7,679
	<u>4,136</u>	<u>7,679</u>

#### 10 Borrowings

Non-current Bank loans	17,464	15,339
	<u>17,464</u>	<u>15,339</u>

#### 11 Employee Benefits

	2019	2018
	\$	\$
Current Provision for employee benefits	6,766	13,973
	<u>6,766</u>	<u>13,973</u>
Non-current Provision for employee benefits	6,379	7,992
	<u>6,379</u>	<u>7,992</u>

## Newhope Community Care Inc.

ABN 85 716 630 562

### Notes to the Financial Statements For the Year Ended 31 December 2019

#### 12 Reserves

	2019	2018
	\$	\$
<b>Dinner Tonite Reserve</b>		
Opening balance	-	2,500
Transfers out	-	(2,500)
	<u>-</u>	<u>-</u>
<b>Advocacy Reserve</b>		
Opening balance	<u>10,000</u>	10,000
	<u>10,000</u>	10,000
<b>Asylum Seekers Reserve</b>		
Opening balance	<u>8,000</u>	8,000
	<u>8,000</u>	8,000
<b>Total</b>	<u><u>18,000</u></u>	<u><u>18,000</u></u>

#### (a) Dinner Tonite Reserve

The Whitehorse Community Chest gave a grant for food and equipment for our Saturday nights community meal called 'Dinner Tonite'.

#### (b) Advocacy Reserve

Relates to general income set aside for the next financial years to address advocacy issues.

#### (c) Asylum Seekers Reserve

Relates to general income set aside for the next financial years to address relief care for asylum seekers.

#### 13 Auditors' Remuneration

	2019	2018
	\$	\$
Remuneration of the auditor [rdl.accountants] for:		
- auditing the financial statements	1,785	1,725
- preparation of financial statements	750	-
	<u>2,535</u>	<u>1,725</u>

#### 14 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 31 December 2019 (31 December 2018:None).

## Newhope Community Care Inc.

ABN 85 716 630 562

## Notes to the Financial Statements For the Year Ended 31 December 2019

### 15 Cash Flow Information

#### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2019	2018
	\$	\$
Profit for the year	65,788	271,298
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	21,273	19,463
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	10,504	(6,228)
- (increase)/decrease in other assets	(108,204)	(181,236)
- increase/(decrease) in trade and other payables	(3,543)	136
- increase/(decrease) in provisions	(8,820)	2,077
Cashflows from operations	<u>(23,002)</u>	<u>105,510</u>

### 16 Events after the end of the Reporting Period

The financial report was authorised for issue on 15 June 2020 by those charged with governance.

Since Covid 19 has been declared a pandemic, measures put in place by Government to limit the spread of the virus have had a significant impact in the Australian economy. As a result of these measures, the Association is expecting a possible reduction in income from donations, but it is satisfied that will be able to adjust as necessary and continue to operate.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

### 17 Statutory Information

The registered office and principal place of business of the association is:

Newhope Community Care Inc.  
522 Middleborough Road  
Blackburn North Vic 3130

**NewHope Community Care Inc.**

ABN 85 716 630 562

**Committee Members' Declaration**

The committee members declare that in the committee's opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Committee Member Andrew Gale  
 Andrew Gale (Treasurer)

Committee Member Surette Southwood  
 Surette Southwood (Secretary)

Dated this 15<sup>th</sup> day of JUNE 2020

AUDITOR'S INDEPENDENCE DECLARATION UNDER DIVISION 60 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE COMMITTEE MEMBERS OF NEWHOPE COMMUNITY CARE INC

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2019 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



Matthew Hung, CA  
rdl.accountants

26 June 2020  
Blackburn, Victoria

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NEWHOPE COMMUNITY CARE INC

**Report on the Financial Report**

*Opinion*

We have audited the accompanying financial report, being a special purpose financial report, of NewHope Community Care Inc (the association), which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committees' declaration.

In our opinion the financial report of NewHope Community Care Inc has been prepared in accordance with Division 60 of the *Australian and Not-for-profits Commission Act 2012*, including:

- a. giving a true and fair view of the association's financial position as at 31 December 2019 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and complying with Division 60 of the *Australian and Not-for-profits Commission Act Regulation 2013*.

*Basis for Opinion*

We have conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the *Australian and Not-for-profits Commission Act 2012* and the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian and Not-for-profits Commission Act 2012*, which has been given to the committee of the association, would be in the same terms if given to the committee as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Emphasis of Matter - Basis of Accounting*

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee's financial reporting responsibilities under the *Australian and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

*Responsibilities of Committee Members for the Financial Report*

The committee members of the association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The committee members' responsibility also includes such internal control as the committee members determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

#### *Auditor's Responsibility for the Audit of the Financial Report*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Matthew Hung, CA  
rdl.accountants

26 June 2020  
Blackburn, Victoria