

ARTS NORTH WEST INCORPORATED
ABN: 13 294 582 557

(AN INCORPORATED ASSOCIATION UNDER THE NSW ASSOCIATIONS INCORPORATION ACT, 2009)

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

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### Committee's report

#### ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

Your Committee Members submit the financial report of Arts North West Incorporated for the financial year ended 31 December 2019.
Committee Members
The names of the Committee Members throughout the year and at the date of this report are:
Anna Watt (Chair)
Sandy McNaughton (Vice - Chair)
Chris Newbigin (Secretary)
Sally Blackwood(Treasurer)
Hayley Ward
Len Waters
Lauren Mackley
Peter Ross
Vivien Clyne
Principal Activities
The principal activity of the Association during the financial year is to create and manage cultural projects to benefit the community.
Significant Changes
No significant change in the nature of these activities occurred during the year.
Operating Result
The net surplus/(loss) of the Association for the financial year ended 31 December 2019 amounted to \$13,325 (2018 - \$13,166).
Signed in accordance with a resolution of the Members of the Committee on:
Anna Watt (Chair)
Solf Be hand
Sally Blackwood (Treasurer)

Dated on this 22 day of May 2020 at Glen Innes

# Statement of profit or loss and other comprehensive income

## ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

	2019	2018
rofit or loss and other comprehensive income		
Interest Income	7,324	6,739
Revenue from project activities	586,079	457,474
Expenses from project activities	(313,867)	(257,764)
Unspent funds from project activities	(272,212)	(196,538)
Grant funding	140,000	140,000
Local Government contributions	115,407	105,220
Other revenue from ordinary activities	46,474	79,836
Expenditure in relation to ordinary activities	(269,714)	(318,301)
Unspent funds from ordinary activities	(10,000)	(6,500)
Net surplus / (loss) before transfers	29,492	10,166
Transfers		
Transfer (to) / from Reserve for Computer Replacement	(4,865)	
Transfer (to) / from Reserve for Professional Development	(418)	
Transfer (to) / from Reserve for Regional Arts Conference	(5,000)	(7,000)
Transfer (to) / from Reserve for Office Fitout	(883)	
Transfer (to) / from Reserve for Vehicle Replacement	(5,000)	10,000
Total Transfers	(16,167)	3,000
Net surplus / (loss) for the year	13,325	13,166

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## Statement of financial position

## ARTS NORTH WEST INCORPORATED As at 31 December 2019

	NOTES	2019	2018
Assets			
Current assets			
Cash and cash equivalents	3	635,582	598,002
Trade and other receivables	4	22,965	2,446
Other assets	5	4,825	3,534
Total Current assets		663,372	603,981
Non-current assets			
Financial assets - unlisted shares	6	10	10
Property , plant and equipment	7	43,537	52,662
Total Non-current assets		43,547	52,672
Total Assets		706,919	656,653
Liabilities			
Current liabilities			
Trade and other payables	8	503,657	445,693
Provisions	9	8,581	36,669
Total Current liabilities		512,237	482,363
Non-current liabilities			
Provisions	9	87,453	80,386
Total Non-current liabilities		87,453	80,386
Total Liabilities		599,690	562,749
Net Assets		107,229	93,904
Members' Funds			
Retained earnings		93,904	80,739
Net surplus/(loss) for the year		13,325	13,166
Total Members' Funds		107,229	93,904

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### Statement of changes in equity

## ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

	2019	2018
Members' Funds		
Retained Earnings	93,904	80,739
Net surplus/(loss) for the year	13,325	13,166
Total Members' Funds	107,229	93.904

### Statement of cash flows

## ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

	NOTES	2019	2018
Cash flows from operating activities			
Cash flows from operating activities			
Receipts from funding, members and customers		866,941	780,067
Payments to partner organisations and suppliers		(834,278)	(579,910)
Interest received		7,324	6,739
Total cash flows from operating activities	10	39,986	206,896
Cash flows from investing activities			
Purchase property, plant and equipment		(2,406)	(23,490)
Total cash flows from investing activities		(2,406)	(23,490
Cash movement			
Cash at beginning of the year		598,002	414,595
Net increase/(decrease) in cash held		37,580	183,406
Cash at the end of the year	10	635,582	598,002

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#### Notes to the financial statements

#### ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

#### 1. Basis of preparation

In the opinion of the Committee of Management, 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 Incorporated Associations Act (2009), Australian Charities and Not for Profit Commission Act (2012) and their respective regulations.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the 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 and AASB 1054 Australian Additional Disclosures.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The financial statements have been prepared on an accruals basis, except the cash flow statement, and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities

The following significant accounting policies, which are consistent with the previous period unless stated.

#### 2. Summary of significant accounting policies

#### 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.

Grant revenue and contributions are recognised on an accruals basis. To the extent that the association has not met their obligations under a funding agreement, a liability is carried in the statement of financial position to reflect this obligation.

#### Interest revenue

Interest income is recognised upon receipt.

#### Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST.

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

#### 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.

#### Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid.

#### 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.

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

#### **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 have been measured at the amounts expected to be paid when the liability is settled.

#### **Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### **Income Tax**

The entity is exempt from income tax and accordingly no provision has been made.

	2019	2018
3. Cash and cash equivalents		
Arts North West Inc (S9 RAB)	144,371	215,476
Visa Card: Community Mut S9.1	5,000	3,465
Community Mutual S30 Account	486,210	379,061
Total Cash and cash equivalents	635,582	598,002
	2019	2018
4. Trade and other receivables		
Trade receivables	22,965	2,423
Other receivables		23
Total Trade and other receivables	22,965	2,446
	2019	2018
5. Other assets		
Deposit Refundable	500	

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Prepayments	4,325	3,534
Total Other assets	4,825	3,534
	2019	2018
6. Financial assets		
Community Mutual Shares	10	10
Total Financial assets	10	
	10	10
	2019	2018
7. Property, plant and equipment		
Furniture and fittings		
Furniture and fittings - at cost	50,668	48,262
Less accumulated depreciation	(29,255)	(24,146)
Total Furniture and fittings	21,414	24,116
Motor vehicles		
Motor vehicles - at cost	32,885	32,885
Less accumulated depreciation	(10,761)	(4,338)
Total Motor vehicles	22,124	28,547
Total Property, plant and equipment	43,537	52,662
	2019	2018
3. Trade and other payables		
Grant funds unspent/in advance	480,648	400,004
Trade payables	1,328	7,369
Other payables	18,151	28,302
Accrued expenses	3,529	10,018
Total Trade and other payables	503,657	445,694
	2019	2018
9. Provisions		
Current		
Annual Leave Provision	6,212	9,884
Provision for Tamworth Artstate Local Projects	1,208	7,221
Provision for Office Fitout	-	13,564
Provision for Marketing		
Total Current	1,161 8,581	6,000 36,669
Non-current		
Long Service Leave Provision	18,447	13,912
Provision for IT Upgrade	20,000	20,000
Provision for Professional Development Programs	9,641	10,000
Provision for Vehicle Replacement	30,000	
Provision for Regional Arts Conference		25,000
Total Non-current	9,365 87,453	11,474 80,386
Total Provisions	96,034	117,055

	2019	2018
. Notes to the statement of cash flow		
a) Reconciliation of cash flow from operations with profit from ordinary activities		
Surplus/(loss) from ordinary activities	13,325	13,166
Non cash flows in profit		
(Gain) / loss on disposal of PPE	*	(391)
Depreciation	11,532	10,735
Changes in assets and liabilities		
Increase/(decrease) in provisions	862	6,526
Increase/(decrease) in trade and other payables	(22,681)	7,183
Increase/(decrease) in grants in advance	80,644	182,335
Increase/(decrease) in reserve funds	(21,884)	(10,963)
(Increase)/decrease in trade and other receivables	(21,020)	(2,072)
(Increase)/decrease in prepayments	(792)	377
Total Changes in assets and liabilities	15,129	183,386
Total a) Reconciliation of cash flow from operations with profit from ordinary activities	39,986	206,896
b) Reconciliation of cash		
Visa Card: Community Mut S9.1	5,000	3,465
Community Mutual S30 Account	486,210	379,061
Arts North West Inc (S9 RAB)	144,371	215,476
Total b) Reconciliation of cash	635,582	598,002

#### 11. Events occurring after the reporting date

No matter 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.

ARTS NORTH WEST INCORPORATED

### Responsible persons' declaration

## ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

The Committee declares that:

- 1. The financial statements and notes, as attached hereto present a true and fair view of the financial of Arts North West Incorporated as at 31 December 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 and 2 of the financial statements.
- 2. In the Committee's opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.
- 3. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 and it's regulations.*

This statement is made in accordance with a resolution of the Committee and subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*. and is signed for and on behalf of the Committee by:

Anna Watt (Chair)

Sally Blackwood (Treasurer)

Dated on this 22 day of May 2020 at Glen Innes



Jane Perry FCA
Phillip N. McCarthy FCA
Brad Druitt CA
Thomas P. McCarthy CA

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARTS NORTH WEST INCORPORATED ABN 13 294 582 557

#### **Auditor's Opinion**

We have audited the financial report of Arts North West Incorporated (The Association), being a special purpose financial report, which comprises the statement of financial position as at 31<sup>st</sup> December 2019, the income and expenditure statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Committee.

In our opinion, the accompanying financial report of Arts North West Incorporated is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009 (NSW)*, including:

- (i) giving a true and fair view of the Association's financial position as at 31<sup>st</sup> December 2019 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Associations Incorporation Act 2009 (NSW) and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### **Basis for Opinion**

We conducted our audit in accordance with 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 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 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 basis of fulfilling the Association's financial reporting responsibilities under the Associations Incorporation Act 2009 (NSW) and the Australian Charities 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.



Jane Perry FCA
Phillip N. McCarthy FCA
Brad Druitt CA
Thomas P. McCarthy CA

#### **Responsibilities of the Committee for the Financial Report**

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 2009 (NSW), the Australian Charities and Not-for-profits Commission Act 2012 and the needs of the members and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is 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 either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing the Association's financial reporting process.

#### Auditor's Responsibilities 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 the Australian Auditing Standards, we exercise professional judgement 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 the Committee.



Jane Perry FCA
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- Conclude on the appropriateness of the Committee'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 the Committee 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.

Dated this 22nd day of May 2020 at North Parramatta

McCARTHY SALKELD
CHARTERED ACCOUNTANTS

Jane Perry F.C.A. Director

Ground Floor, Suite 3 410 Church Street North Parramatta NSW 2151

### **Detailed income and expenditure statement**

## ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

	2019	2018
come		
Project Income		
Aboriginal Arts Officer Position	•	31,881
Armidale Cultural Centre and Keeping Place Community Consultation	•	2,892
Armidale Regional Council Mapping Project		992
Auspiced Grants	38,750	51,074
Building Better Regions Fund	41,740	
Charged! The Battle of Beersheba (Federal Min of Arts)	*	1,852
Community CreativiTEA (Foundation for Rural & Regional Renewal)		12,314
Create the Curator (ARAF2018)	12,710	20,000
Creative Koori (Create NSW 2018)	32,736	75,000
Enable Arts	12,971	3,000
Enable Arts - Umbrella	8,000	
Connect Effect : Project Funding	3,000	
Artstate - Art Word Place	7,000	-
Lift Off Festival (White Rock Community Fund)	16,955	16,955
Making Old Markings New (ARAF2017)	1,265	8,419
Portfolio Pitch	20,000	-
Professional Development (Create NSW)		2,200
Putting the Pieces Together (Accessible Arts)	-	1,654
RAF grant - 7 Sisters	58,350	
Rivers to Ridges (ILA2016)	17,373	92,763
Speed Dating - Aboriginal Artists (RANSW)	•	424
Stuff of Tales (Create NSW Regional Partnerships)		20,717
Table Talk (NSW Multicultural Affairs)		2,837
Yesterday Today Tomorrow (ILA 2018)	150,000	112,500
AWP Artstate: ANW Contribution	4,000	
Create NSW grant - 7 Sisters	61,230	-
Yinaar - Federal (eg Australia Council)	100,000	
Total Project Income	586,079	457,474
ost of projects		
Project Expenses		
Aboriginal Arts Officer Position		30,822
ARAF Portfolio Pitch	2,700	
Artstate	10,210	
Auspiced Grants	42,135	55,481
Building Better Regions	41,740	
Charged! The Battle of Beersheba (Federal Min of Arts)	*	1,776
Community CreativiTEA (Foundation for Rural & Regional Renewal)	•	12,328
Connect Effect - Project Funding  Create the Curator (ARAF2018)	3,000 12,710	7,290

This detailed income and expenditure statement should be read in conjunction with the attached compilation report.  $\frac{1}{2} \left( \frac{1}{2} \right) = \frac{1}{2} \left( \frac{1}{2} \right) \left( \frac{1$ 

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	2019	2018
Creative Koori (Create NSW 2018)	32,736	42,219
Lift Off Festival (White Rock Community Fund)	16,955	
Making Old Markings New (ARAF2017)		5,499
Putting the Pieces Together (Accessible Arts)		1,654
RAF grant - 7 Sisters	29,175	
Rivers to Ridges (ILA2016)	17,373	77,044
Stuff of Tales (Create NSW Regional Partnerships)		20,813
Table Talk (NSW Multicultural Affairs)	*	2,837
Yesterday Today Tomorrow (ILA2018)	75,118	
Yinaar - Federal (eg Australia Council)	30,016	
Total Project Expenses	313,867	257,76
Unspent Funds - Project Activities		
ANW Contributions	790	
ARAF Portfolio Pitch	17,300	
Auspiced Grants		1,26
Create the Curator	-	12,710
Creative Koori		32,73
Enable Art Project - Sketch book	12,971	
Enable Art Project	-	3,000
Enable Arts Umbrella	8,000	
Lift Off Festival (White Rock Community Fund)	•	16,95
Making old markings new	1,265	
Rivers to Ridges	-	17,373
7 Sisters	90,405	
Yesterday Today Tomorrow	74,882	112,500
Yinaar Federal	69,984	
Yugilbar Foundation	(3,385)	
Total Unspent Funds - Project Activities	272,212	196,538
Total Cost of projects	586,079	454,302
et Operating Surplus / (loss)		3,172
rdinary Income		
ANW	•	6,500
ANW Connect	15,702	34,49
Create NSW Triennial Funding	140,000	140,00
Interest Income	7,324	6,73
LGA Contributions	115,407	105,22
Project Admin Fees	20,773	35,75
Sponsorships	10,000	
Sundry Income	-	1,10
Workshop Fees		1,98
Total Ordinary Income	309,205	331,79
rdinary Expenses		
Audit Fee	3,900	5,50
Arts North West On Tour	8,464	31,87
Bad Debt	27	53

This detailed income and expenditure statement should be read in conjunction with the attached compilation report.

ARTS NORTH WEST INCORPORATED

	2019	201
Bank Fees	17	
Computer Maintenance	11,205	20,17
Depreciation	11,532	10,73
Equipment Purchases < \$300	322	450
Electricity	2,044	2,630
Fringe Benefits Tax	538	2,07
Insurance	3,175	3,139
Licences & Fees	106	1,413
Local Projects	12,129	3,500
Marketing & PR	1,434	11,10
Merchandise	(134)	1,40
Motor Vehicles	5,116	5,569
Office Rent	-	3,890
Office Supplies	417	2,43
Professional Development Workshops	630	1,06
Photocopier Lease & Useage	5,153	6,23
Printing & Stationery	1,155	1,839
Postage	846	70:
Regional Board Expenses & Conferences	1,921	1,93
Staff Amenities	2,230	2,53
Subscriptions	1,487	1,32
Superannuation Guarantee	14,319	14,29
Sundry Expenses	-	10
Telephone	3,662	3,97
Transfer to Reserves	16,167	(3,000
Travel and Accommodation	7,858	6,12
Wages & Employment Expenses	169,474	170,99
Website and Social Media Costs	685	72
Total Ordinary Expenses	285,880	315,30
nspent Funds - Ordinary Activities		
ANW Connect - return unspent	-	6,50
Sponsorship: unspent fund at the year end	10,000	
Total Unspent Funds - Ordinary Activities	10,000	6,50
et surplus/ (loss) for the year	13,325	13,16

This detailed income and expenditure statement should be read in conjunction with the attached compilation report.  $\frac{1}{2} \left( \frac{1}{2} \right) = \frac{1}{2} \left( \frac{1}{2} \right) \left( \frac{1$ 

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Jane Perry FCA
Phillip N. McCarthy FCA
Brad Druitt CA
Thomas P. McCarthy CA

# COMPILATION REPORT ARTS NORTH WEST INCORPORATED For the year ended 31 December 2019

#### Scope

We have compiled the accompanying detailed income and expenditure statement of Arts North West Incorporated for the year ended 31 December 2019. The specific purpose for which the detailed income and expenditure statement has been prepared, is to provide information in relation to the performance of the Association to meet the requirements of the Committee Members and its associated funding bodies.

#### The Responsibility of the Committee

The Committee Members are solely responsible for the information contained in the detailed income and expenditure statement, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

#### **Our Responsibility**

On the basis of the information provided by the Committee, we have compiled the detailed income and expenditure statements in accordance with the APES 315: Compilation of Financial Information and the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

#### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile this detailed income and expenditure statement. Accordingly, we do not express an audit opinion or a review conclusion on this detailed income and expenditure statement.

The detailed income and expenditure statement were compiled exclusively for the benefit of the Committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the detailed income and expenditure statement.

Dated this 22nd day of May 2020 at North Parramatta

McCarthy Salkeld Chartered Accountants

> Jane Perry F.C.A. Director

Ground Floor, Suite 3 410 Church Street North Parramatta NSW 2151