



**VOLUNTEERS FOR PALLIATIVE CARE INC.**

**ANNUAL GENERAL MEETING**

**REPORT**

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**2023-2024**

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**Volunteers for Palliative Care Inc.  
Agenda - 2024 Annual General Meeting**

<b>Date:</b>	Monday, 9 September 2024
<b>Time:</b>	6pm
<b>Place:</b>	Lorn Park Bowling Club – Green Room

<b>Item</b>	<b>Description</b>	<b>Responsible</b>
1	Welcome and introductions	Chairperson
2	Apologies	Secretary
3	Acceptance of minutes of previous AGM	Chairperson
4	Business Arising	Chairperson
5	Chairperson's report	Chairperson
6	Treasurer's/ Audit report	Treasurer
7	Coordinator's report	Volunteer Coordinator
8	General Business	Chairperson
9	Handover to returning officer	
10	Election of New Committee <ul style="list-style-type: none"> <li>• <i>Chairperson</i></li> <li>• <i>Vice Chairperson</i></li> <li>• <i>Secretary</i></li> <li>• <i>Treasurer</i></li> <li>• <i>Board Members</i></li> </ul>	
11	Acceptance of annual report	Chairperson
12	Meeting close	Chairperson

# Minutes, 2023 Annual General Meeting

**Monday 11<sup>th</sup> September 2023**  
**ANNUAL GENERAL MEETING**  
**Held at Lorn Bowling Club**  
**Commenced 5:40 pm**

## **Welcome to Country**

We acknowledge the Aboriginal peoples as the First Peoples of this Country and the Wonnarua People as the traditional custodians, owners and knowledge holders of the land and waterways within the Maitland Area. We respect all the Aboriginal Elders, past and present and respect the unbroken deep cultural and spiritual connection Aboriginal people have with this Country.

**Done by** Ross Iles

## **Apologies**

Charlie Pickard, Rose Arthur, Montana Duggan (President FOPC), Jannifer Reynolds, Brad Crooks, Petronella Dow (Auditor), Tanya (FOPC representative), Susanne Mosely, Marilyn Ryan, Jacquelin Harrison (Reinstated Volunteer)

## **Present**

Ross Iles, Kathleen Iles, Amy O'Donnell, Andrew Rennie, Kate McLaughlin, Beth Fowler, Ken Wynn, Kerrie MacKay, Jen Lohs, Glenda Briggs, Tania McCasy, Steve Duggan, Pennie Kearney, Henry Zysek, Sharon Reinnard, Bernadette Rennie

## **Minutes of the previous AGM**

### **Adoption and Business arising from Previous AGM**

**Motion 1.** That the Minutes from Previous Annual General Meeting 19<sup>th</sup> September, 2022 be accepted as true and accurate record of that meeting:

**Accepted** Kate McLaughlin

**Seconded** Andrew Rennie

## **Reports**

### **Chairperson's Report**

**Motion 2.** That the Chairperson's Report be accepted.

**Moved** Henry Zysek

**Seconded** Glenda Briggs

### **Co-ordinator's Report**

**Motion 3.** That the Co-ordinator's Report be accepted.

**Moved** Kathleen Iles

**Seconded** Kate McLaughlin

### **Treasurer's/Financial Review Report**

**Motion 4.** That the Treasurer's/Financial Review Report be accepted.

**Moved** Kate McLaughlin

**Seconded** Henry Zysek

## **General Business**

Welcome to Pennie Kearney as our new patron. Ross Iles (Chairperson) gave an explanation as to why Jenny Aitchinson had to step down as our patron.

### **Election of Executive Committee for 2023-2024**

The Chair of the meeting was then surrendered to the Returning Officer (Bernadette Rennie);

Vote of thanks to the outgoing Board.

Declaration of Board positions vacant.

Nominations as per ballot sheet ... nominations were accepted as follows:

<b><u>Full Name</u></b>	<b><u>Position Title</u></b>	<b><u>Action Required</u></b>
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**Chairperson ...** Ross Iles

<b>Moved</b> Andrew Rennie	<b>Seconded</b> Kathleen Iles
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**Vice Chairperson ...** Glenda Briggs

<b>Moved</b> Ross Iles	<b>Seconded</b> Kathleen Iles
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**Treasurer ...** Kathleen Iles

<b>Moved</b> Kate McLaughlin	<b>Seconded</b> Ross Iles
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**Secretary ...** Beth Fowler

<b>Moved</b> Ross Iles	<b>Seconded</b> Andrew Rennie
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### **Board Members**

**Board Member ...** Kate McLaughlin

<b>Moved</b> Ross Iles	<b>Seconded</b> Kathleen Iles
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**Board Member ...** Andrew Rennie

<b>Moved</b> Kathleen Iles	<b>Seconded</b> Ross Iles
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**Board Member ...** Steve Duggan

<b>Moved</b> Ross Iles	<b>Seconded</b> Andrew Rennie
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**Board Member ...** Kerrie MacKay

<b>Moved</b> Kathleen Iles	<b>Seconded</b> Ross Iles
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Meeting finished 6:15 pm

Chairperson to sign

# Chairperson AGM Report 2024

The AGM was held on 11<sup>th</sup> September 2023.

Ross Iles was elected Chairperson, Glenda Briggs Vice Chairperson, Beth Fowler Secretary, Kathleen Iles Treasurer with Board Members Kate McLaughlin, Andrew Rennie and Steve Duggan.

Pennie Kearney accepted the role of Patron.

Our first Board Meeting was held on 9<sup>th</sup> October 2023.

Fortunately, this year has not been as challenging as the previous two years. There have been many great achievements thanks to our dedicated Board, our Volunteer Coordinator Amy plus our Patron Pennie and especially our Volunteers.

We had our Christmas celebration in December at Lorn Park Bowling Club with entertainment provided by Volunteer Jenny Milburn and her husband John.

We still had some funds left over from the HNEH grant which we received in March 2023. With the permission of HNEH the funds were used to:

- Purchase another software program from 'Better Impact'.
- Extra radio advertising with 2NUR-FM with the emphasis on Transport and Biography Writing.
- Purchase extra flyers to advertise our services.
- Lunch during Volunteers Week including a guest speaker.

We have been a part of the following fund-raising activities and community events with a big thank you to everyone who has freely given their time:

- Carols at the Gaol BBQ
- Presence at FOPC walk and fun run
- Presence at Maitland Seniors Week with promotional material
- Presence at Maitland Heritage Festival with a raffle and promotional material

We received a Clubs grant which was used to purchase fifty copies of "The Bottom Drawer Book" plus help with transport costs.

We also accepted direct donations from members of our community during the year plus Paypal donations via our Facebook page.

A special thank you to FOPC who have generously funded our Grief and Biography Writing Projects.

During the year we have managed to attend the following events and again a big thank you to all those who attended and promoted the organisation;

- Morning tea with Meryl Swanson – mentioned us at GP Association Meeting
- Speaking engagement at Sunrise Breakfast – we received a donation
- Oceanic Palliative Care Conference

- 2NURFM interview
- ABC interview
- Maitland Mercury interview – excellent article
- Palliative Care Volunteer Conference
- Maitland Business Chamber – Grants Workshop, Small Business Summit, Networking Breakfast
- FOPC collaborative meeting
- Biography Writing – Train the Trainer
- Palliative Care NSW Forum
- Health funded NGO Forum
- Palliative Care Education Event – guest speaker
- Palliative Care Symposium – guest speaker

Our Board members are a dedicated team of volunteers who have contributed endless hours in promoting our service to the community, a big thank you.

A special thanks to Amy who has been of great assistance with in obtaining funding plus has managed to recruit and train more new Volunteers.

Another special thanks to our Patron, Pennie who has promoted our organisation and in doing so has managed to obtain donations.

And finally, the service could not operate without our wonderful, dedicated Volunteers.

### **THREE CHEERS FOR THE VOLUNTEERS**

Ross Iles  
Chairperson  
0403 338 734  
r.iles@skymesh.com.au

# Volunteers for Palliative Care Inc

## 2024 TREASURERS REPORT

2024 has once again been a challenging year for Volunteers for Palliative Care Inc, though we have had a slight improvement in our finances from the previous year.

Income was derived from new memberships, donations, grants and Fundraising events as follows:

Hunter New England Local Health District Funding \$95590

Club Grants 2023 \$5000

FOPC Donation for Grief Support Group & Biography Writing \$6095

Rotary Maitland Sunrise Donation \$1000

Gails Yogis Donation (Yoga Group) Donation \$1500

Paypal Donations \$499

Memberships \$290

Sale of 2 Paintings (from office) \$50

Rotary High Tea Donation \$270

Carols at the Goal BBQ \$1307

Donations \$75.00

Heritage Festival Stall & Raffle \$80

A & K Mackay Building Donations \$2000

We would like to thank all who donated to our service or helped with our fundraisers. Without this support we could not provide our services to the Maitland area.

Transport costs have increased due to the number of services provided which means we have to continue to fundraise or source grants to continue to be viable as fuel costs are not traditionally funded by Health Funding.

New initiatives being implemented this year, due to the kind support of Friends of Palliative Care, are the Grief Counselling Groups and Biography Writing which a selection of our Volunteers are being trained to perform. This will add new dimensions to our Service.

Thank you to Kelly Partners Chartered Accountants for their Audit of our finances this year, a copy of which is included in the AGM Report.

With your continued support VfPC will continue to provide their service as they have done for over 30 years, for many years to come.

Prepared by:

Kathleen Iles

# Volunteer Coordinator AGM Report 2024

I'm delighted to be here for my second AGM with Volunteers for Palliative Care.

This past year has been quite productive. Continuing our popular team get togethers, with great attendance and enjoyed by all. Our '*Buddy System*' for new volunteers has also continued where possible, providing extra support to new volunteers and strengthening the team.

Our Better Impact software, now fully operational, has proven invaluable, easing workflow, simplifying data collection, reporting and safeguarding sensitive information. We are also utilising the newest component, '*client impact*', which connects volunteers to clients, and assists in the sharing of sensitive information securely within the software.

Let's look at the great work we have achieved

**Companionship and Respite Service** - We've supported 34 families this year, up from 29 in the previous year. We provided 405 face-to-face respite and companionship visits totalling 1146.1 hours, compared to 383 hours previously. In addition, providing 255 phone call support.

**Transport Service** - Transportation services have surged, with 161 transports totalling 432.48 hours, up from 54 last year.

**Biography Service** - While our Biography Writing program is up and running, we have yet to attract interest despite our ongoing radio campaign on 2NURFM. We remain hopeful for a client soon. Friends of Palliative Care are generously supporting this initiative.

**Grief Support Groups** - Our new Grief and Bereavement Support Group is set to launch later this year, with generous sponsorship from Friends of Palliative Care to support this new service. Training for interested volunteers is scheduled for Thursday, 3 October with NALAG, and we will commence receiving referrals shortly after.

**Volunteers** – Our Volunteers have provided a total of **1818.58 hours** of support this year with an average of 10.75 active volunteers assisting 13 clients each month.

We've trained and welcomed 10 new volunteers, who are already making valuable contributions. Our current team consists of 23 volunteers, though we sadly said goodbye to 1 volunteer this year due to health issues. Volunteer retention remains strong and encouraging.

We continue to see many clients having difficulties accessing My Aged Care Packages/services, with long waiting periods, confusion with navigation and engagement of services. We have also seen our clients under 65 years of age, having difficulties accessing NDIS Support with very limited care during the long waiting periods. Causing increased dependence of family members, increased personal angst and worry /concern for our Volunteers.

## Education & Development Activities

- Volunteer Coordinator attended the 2023 Oceanic Palliative Care Conference, Wednesday 13 - Friday 15 September, ICC Sydney.
- 2023 Palliative Care Volunteer Conference – 4 x Volunteers and Coordinator attended the two-day conference at the RSL Lifecare Village, Narrabeen in October 2023.  
<https://volunteerhub.com.au/the-power-of-perspective/>
- Volunteer Education Day – delivered by Coordinator, Thursday 17 Oct, Easts Leisure & Golf 10am-2pm. Guest speakers included Uncle Warren Taggart speaking about culturally



appropriate communication at end-of-life and Julia Peetz, an end-of-life Doula spoke about the doula role. Volunteer Coordinator presented OPCC overview, distributed goodies and resource material.

- Biography Writing Program - Coordinator and 1 Volunteer attended the 'Train-the-Trainer' education in Sydney in November 2023. This was offered by the Palliative Care NSW Volunteer Support Programme and delivered by the Sacred Heart Biography Service. The cost for the training was kindly supported by *Friends of Palliative Care*.
- Basic Loss and Grief Support Training delivered face-to-face to by Jennifer Perino from NALAG (Hunter Region) on Wednesday 13 March, 9.30-4.30pm. 18 Volunteers attended. Cost of workshop was kindly supported by *Friends of Palliative Care*.
- Palliative Care NSW held a Palliative Care Forum in Maitland, on 5 March. "*Spirituality and Cultivating an authentic Presence*". We had 10 Volunteers attend this free workshop.
- Volunteer Refresher Training on "The Volunteer Role" was held at East Maitland Bowling Club, 7 June, 10-12pm. Training delivered to 4 volunteers with a focus on *Personal and Professional Boundaries*.
- Accidental Counsellor Training held in Liverpool by PCNSW. Coordinator and 1 volunteer attended. PCNSW providing cost of course.
- National Volunteer Week- To celebrate our volunteers we had a special lunch at Maddie's of Bolwarra on Wednesday, 22 May. Our guest speaker, Jacci Allanson from Transcend Health, delivered a great talk about exercise, self-care and mental health.

In 2024, we received one written complaint, which was addressed promptly. Despite this, our client satisfaction rate remains excellent.

### **Promotional Opportunities**

- Meeting with Meryl Swanson held on Tuesday 17 September. Three Board members attended and our Patron, Pennie Kearney. Meryl Swanson went on to speak about our service at the October GP Association meeting.
- Maitland Sunrise Rotary speaking position held on August 17. Coordinator and Board Member presented.
- 5 min 2NURFM interview held on Sept 5 with Board Member/Volunteer
- 10 Min ABC radio interview on 5 Sept with Board Member/Volunteer
- Kate Bowman (Palliative Care NSW) wrote an article about our service for the September Newsletter for Palliative Care Volunteering. It was fantastic! You can read it here <https://volunteerhub.com.au/going-the-extra-mile-in-maitland/>
- Maitland Mercury interviewed our Chairperson and wrote an article about our organisation that was published on September 22.
- *Friends of Palliative Care Collaborative Meeting* held October 3, 6pm East Maitland Bowling Club. Coordinator presented a brief outline of our service.
- *Friends of Palliative Care Walk and Fun Run* - stall holders on the day, Sunday 10 March.
- *Maitland Seniors Week Festival* - stall holders at the expo on Sunday 23 March.
- *Primary Health Network Palliative Care and End of life Symposium* - Our volunteer, Beth Fowler gave a heartfelt speech about her volunteering experiences.
- *Primary Health Network Palliative Care Community Awareness Event* - Our volunteer, Jenny Cridland delivered a moving speech on the day. Held in in Kahibah during May.
- *Maitland Heritage Festival* - Stall holders and raffle held during the festival on Sunday, 16 June, 10am-3pm.
- 2NURFM radio campaign created to run for 6 months to promote new biography service, recruit volunteers and promote services.

Our Patron, Pennie Kearney, has been a wonderful asset raising awareness in the community. Being present at our volunteer events and taking a genuine interest in the volunteers and service. Having a compassionate person on our team really makes a difference in the support we give the volunteers. We appreciate your ongoing support, Pennie, and look forward to working with you again in 24-25.

A heartfelt thank you to all our volunteers. Although we have grown, we continue to remain a close-knit team, and your mutual support has been invaluable. Your dedication to the well-being of the families we serve is overwhelming.

Moving forward into 24-25, our focus will shift slightly from Volunteer recruitment to enhancing volunteer development and Volunteer well-being and hope to include professional counselling support if needed. We plan to seek grant funding to support this.

Once again, I would like to extend my appreciation to our Board Members for their guidance and support. Thank you for generously dedicating your time and expertise to ensure the effective functioning of our organisation.

Ross, thank you for your consistent presence at our volunteer coffee catchups, your accessibility to our Volunteers continues to be appreciated by all of us.

Amy O'Donnell  
Volunteer Coordinator

**VOLUNTEERS FOR PALLIATIVE CARE INC**

**FINANCIAL REPORT**  
FOR THE YEAR ENDED 30 JUNE 2024

# **VOLUNTEERS FOR PALLIATIVE CARE INC**

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**VOLUNTEERS FOR PALLIATIVE CARE INC**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>INCOME</b>			
Interest Received	2	744	42
Other Revenue	3	5,116	8,220
Extra Funding		-	50,000
Health Fund		86,900	82,200
Donations		12,562	10,916
Hospice Donations		290	675
		105,612	152,053
<b>LESS EXPENDITURE</b>			
Accountancy Fees		800	450
Advertising		3,304	15,738
Bank Charges		8	-
Cleaning		7	2
Client Resources		1,313	-
Consultancy Fees		-	1,650
Computer Expenses		250	565
Depreciation Expense		-	50
Education Resources		-	68
Electricity		-	430
General Expenses		3	-
Insurance		3,911	7,684
Low Cost Write-Off		895	101
Motor Vehicle Expenses	4	5,997	1,473
Other - Volunteer Expenses		8,365	2,905
Printing And Stationery		486	2,087
Provision - Leave Entitlements		6,513	(20,614)
Rent		-	2,647
Repairs And Maintenance		-	236
Salaries And Wages		67,412	87,032
Staff Training And Welfare		-	18
Staff Recruitment		-	305
Storage Fees		1,837	1,539
Subscriptions		4,486	2,788
Superannuation Contributions		6,831	6,059
Telephone		1,499	3,552
Thankyou Items		6	152
Travelling and Conference		426	789
Training		718	-
Tributes		61	-
Uniforms		611	562
		115,739	118,268
<b>NET OPERATING PROFIT (LOSS)</b>		(10,127)	33,785

The accompanying notes form part of these financial statements.

**VOLUNTEERS FOR PALLIATIVE CARE INC**

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Retained Profits (accumulated losses) at the beginning of the financial year		<u>(12,339)</u>	<u>(46,124)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION (DEFICIT)</b>		<u>(22,466)</u>	<u>(12,339)</u>
<b>RETAINED PROFITS (ACCUMULATED LOSSES) AT THE END OF THE FINANCIAL YEAR</b>		<u><u>(22,466)</u></u>	<u><u>(12,339)</u></u>

The accompanying notes form part of these financial statements.

**VOLUNTEERS FOR PALLIATIVE CARE INC**

**BALANCE SHEET  
AS AT 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
MMB General Purpose		9,264	11,616
MMB Visa		73	517
MMB LSL		10,184	3,433
Petty Cash		-	100
MMB Funding		2,512	4,394
MMB Term Deposit		19,139	15,000
MMB Extra Funding		150	12,473
ATO Creditor	5	1,240	-
		42,562	47,533
<b>TOTAL ASSETS</b>		42,562	47,533
<b>CURRENT LIABILITIES</b>			
Trade Creditors		-	463
Withholding Taxes Payable	6	2,776	-
Employee Entitlements	7	10,269	3,756
ATO Creditor	5	-	3,670
		13,045	7,889
<b>TOTAL LIABILITIES</b>		13,045	7,889
<b>NET ASSETS</b>		<b>29,517</b>	<b>39,644</b>
<b>EQUITY</b>			
General Reserve		51,983	51,983
Retained Profits (Accumulated Losses)		(22,466)	(12,339)
<b>TOTAL EQUITY</b>		<b>29,517</b>	<b>39,644</b>

The accompanying notes form part of these financial statements.

# VOLUNTEERS FOR PALLIATIVE CARE INC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
<b>1 Statement of Significant Accounting Policies</b>		
<p>The financial statements are a special purpose report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not for Profits Commission Act 2012. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about of resources.</p> <p>The financial report has been prepared in accordance with the Associations Incorporations Act of New South Wales, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.</p> <p>As the Association has produced special purpose financial statements no other recognition and measurement requirements for other Australian Accounting Standards have been applied.</p>		
<b>2 Interest Received:</b>		
Interest	<u>744</u>	<u>42</u>
<b>3 Other Revenue:</b>		
Other Revenue	<u>5,116</u>	<u>8,220</u>
<b>4 Motor Vehicle Expenses:</b>		
Motor Vehicle Expenses	<u>5,997</u>	<u>1,473</u>
<b>5 ATO Creditor:</b>		
Gst Payable	<u>1,494</u>	<u>3,670</u>
<b>6 Withholding Taxes Payable:</b>		
Payg Withholding Tax Payable	<u>2,776</u>	<u>-</u>
<b>7 Employee Entitlements:</b>		
Opening Balance	3,756	24,370
Additional Provisions Raised	<u>6,513</u>	<u>(20,614)</u>
	<u>10,269</u>	<u>3,756</u>



**VOLUNTEERS FOR PALLIATIVE CARE INC**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In accordance with a resolution of the committee of Volunteers For Palliative Care Inc, the members of the committee declare that the financial statements :

1. present a true and fair view of the financial position of Volunteers For Palliative Care Inc as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 2012; and
2. at the date of this statement there are reasonable grounds to believe that Volunteers For Palliative Care Inc will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

Chairperson

Name:

Treasurer

Name:

Dated:

*R. Iles*

*ROSS ILES*

*K. Iles*

*Kathleen Iles*

*9/9/24*

## Volunteers for Palliative Care Incorporated

### Independent Auditor's Report to the members of Volunteers for Palliative Care Incorporated

#### Opinion

We have audited the financial report of Volunteers for Palliative Care Incorporated (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of income and expenditure, and notes to the financial statements, including material accounting policy information, and the certification by members of the committee.

In our opinion, the accompanying financial report of Volunteers for Palliative Care 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:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance and its cashflows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*, and the *Associations Incorporation Regulation 2022* (NSW).

#### 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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, and the *Associations Incorporation Act 2009* (NSW) and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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 purpose of fulfilling the committee members' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009* (NSW). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Other Information

The committee members are responsible for the other information. The other information comprises the committee members' report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the 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 Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009* (NSW) 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 the financial report that gives a true and fair view and 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 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 members.
- Conclude on the appropriateness of the committee members' 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 members 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.

Kelly Partners Hunter Region Partnership



Brad Crooks  
Senior Partner  
RCA 488544

Dated: 09/09/2024