



Volunteers for Palliative Care Inc.

**ANNUAL GENERAL MEETING
REPORT**

2024-2025

Volunteers for Palliative Care Inc. 2025 Annual General Meeting Agenda

Date:	Monday, 13th October 2025
Time:	6pm
Place:	Lorn Park Bowling Club – Green Room

Item	Description	Responsible
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
7	General Business	Chairperson
8	Handover to returning officer	
9	Election of New Committee • <i>Chairperson</i> • <i>Vice Chairperson</i> • <i>Secretary</i> • <i>Treasurer</i> • <i>Board Members</i>	
10	Acceptance of annual report	Chairperson
13	Meeting close	Chairperson

Minutes - 2024 Annual General Meeting

Volunteers for Palliative Care Inc
Monday 9th September 2024
ANNUAL GENERAL MEETING
At Lorn Bowling Club
started at 6.10 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

Steve Duggan, Montana Duggan (president FOPC), Kate McLaughlin, Jenny Millburn – Volunteer, Meryl Swanson, Charlie Pickard – volunteer, Janiffer Reynolds – volunteer,

Present

Ross Iles, Ailsa Mackenzie, Graham Coall, Beth Fowler, Kerrie MacKay, Nan McFadyen, Judy Fogardy, Teresa King - volunteer, Bel McQuillen (Vice President FOPC), Glenda Briggs, Julia Peetz, Andrew Rennie, Pennie Kearney, Bernadette Rennie, Amy O'Donnell

Minutes of the previous AGM

Adoption and Business arising from Previous AGM

Motion 1. That the Minutes from Previous Annual General Meeting 11th September 2023 be accepted as true and accurate record of that meeting:

Moved Ross Iles

Seconded Glenda Briggs

Reports

Chairman's Report

Motion 2. That the Chairman's Report be accepted.

Moved Ross Iles

Seconded Kerrie MacKay

Co-ordinator's Report

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

Moved Ross Iles

Seconded Andrew Rennie

Treasurer's/Financial Review Report

Motion 4. That the Treasurer's Report be accepted.

Moved Pennie Kearney

Seconded Kerrie MacKay

Motion 5. The Auditors Report and Financial Statements for the year ended 30 June 2024 was tabled and it was resolved: "that the Financial Statements for the year ended 30 June 2024 be adopted as correct and that a

copy of this resolution be signed by the Chairman and Treasurer and forwarded to the Auditors so they may sign the Audit Report.”

Moved James Ross Iles **Seconded** Andrew Rennie

General Business

None

Election of Executive Committee for 2024-2025

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:

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

Moved Kerrie MacKay **Seconded** Andrew Rennie

Vice Chairperson ... Glenda Briggs

Moved James Ross Iles **Seconded** Kerrie MacKay

Treasurer ... Kerrie MacKay

Moved James Ross Iles **Seconded** Ross Iles

Secretary ... Beth Fowler

Moved James Ross Iles **Seconded** Kerrie MacKay

Board Member ... Graham Coall

Moved James Ross Iles **Seconded** Andrew Rennie

Board Member ... Andrew Rennie

Moved James Ross Iles **Seconded** Kerrie MacKay

Board Member ... Julia Peetz

Moved James Ross Iles **Seconded** Beth Fowler

Meeting finished 6.55pm

Chairperson to sign

Chairperson AGM Report 2025

The AGM was held on 9th September 2024.

Ross Iles was elected Chairperson, Glenda Briggs Vice Chairperson, Beth Fowler Secretary, Kerrie MacKay Treasurer and Admin with Board Members Andrew Rennie, Graham Coall and Julia Peetz.

Pennie Kearney accepted her continuing role as Patron.

Our first Board Meeting was held on 14th October 2024.

There have been many great achievements thanks to our dedicated Board, our Volunteer Coordinator Amy plus our Patron Pennie and especially our Volunteers.

Our Volunteers were treated to a BBQ in Maitland Park in October as a thank you for their dedication.

We had our Christmas celebration in December at Lorn Park Bowling Club with a Best Christmas Hat Competition, won by Jenny Cridland, plus a Christmas Trivia Competition.

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:

- Maitland Business Chamber (MBC) Expo at the Town Hall
- MBC networking breakfast at Heritage Gardens
- Maitland Seniors Festival Expo with promotional stall
- Maitland Heritage Festival with a raffle and promotional stall
- Friends of Palliative Care (FoPC) AGM
- FoPC Care Annual Walk & Fun Run
- FoPC Community Awareness Day at Club Maitland City
- Dungog Shire Palliative Care Volunteers, 30th Birthday Celebration
- Red Cross Meeting where we received a donation

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 generously continue to fund our Grief Support Groups and Biography Projects plus more recently our Transport Costs.

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 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

P: 0403 338 734

E: ross.iles47@gmail.com

Volunteer Treasurer AGM Report 2025

2025 TREASURERS REPORT

13 October 2025

My name is Kerrie MacKay, and I am the Treasurer elect for the financial year 2024 -2025 to which this report relates.

The 2024-2025 has been a positive year for Volunteers for Palliative Care Inc. unlike what has been experienced over the past five years. In the upturn the board has worked tirelessly, and the rewards have been good as we see

- Our volunteer numbers increase to 26,
- Grant funding applications be successful
- Commenced organizing our first big fundraiser – Christmas in July.

Whilst the main source of income is from the grant funding received from Hunter New England Health, VfPC were successful with the following additional applications for grants

- The Mutual Bank Grant \$4,000
for Volunteer Assistance Program, allow 3 Volunteers to undertake Mental Health First Aid Training and allow for an annual Education session for Volunteer wellbeing
- Meryl Swanson Grant \$3,000
to assist with the upgrade of website maintenance and internet service fees to maintain essential records, communicate with members and to recruit and formally train new volunteers and further alert the broader Maitland Community of our services

We were delighted to receive the following donations throughout the year:

- Paypal \$500
- Gail's Yogiis Donation \$620
- FOPC Donation for transport \$12,000 and their continued support for our Biography and Grief Support Groups
- Rotary Club East Maitland TD \$1,000
- Red Cross Donation \$1,000
- Heritage Festival Stall & Raffle \$68.50
- A & K Mackay Building Donation \$9,000

Throughout the year we raised \$2,733.67 from the two (2) Bunnings BBQ days. Thank you to all these sponsors who have helped to lift our organization to being more noticed in the community.

Thankyou, family, friends and the broader Maitland Community for all the wonderful donations to our service, for helping and supporting our board, fundraisers and our volunteers. Without this support we could not provide our services to the Maitland area.

Every donation has made it easier to support our transport volunteers and cover the day to day running costs of our organization as they fall due.

Our accounts have now been audited and I thank Kelly Partners Chartered Accountants for continuing to look after our organization. A copy of the financials have been tabled and included in the AGM Report.

Thank You

Kerrie MacKay

Volunteer Coordinator AGM Report 2025

The past 12 months have been both busy and productive. Our team has grown to 26 dedicated Volunteers, who continue to support one another and provide compassionate care to every client and family we serve.

We've received positive feedback from families, the community, and referring organisations.

Let's reflect on the great work we've achieved together this year.

Companionship and Respite Service - We've supported 37 new families this year, slightly up from 34 in the previous year. We provided **299.5** face-to-face respite and companionship visits totalling **750.25hrs**, compared to 1146hrs in the previous year. In addition, providing 17.65hrs of phone call support.

Transport Service - Transportation services have surged, with 220 transports totalling 603.52hrs, covering 12,211.69km. Compared with 161 transports across 432.48hrs, covering 8978km in the previous year.

Biography Service – Our team has grown to 3 trained Biography Volunteers. We completed one Biography early in the year and commenced another recently. Uptake is slow unfortunately. Friends of Palliative Care are generously supporting this initiative.

Grief Support Groups – Over the past year, we provided 52.7 hours of grief support to the wider community. In October 2024, we launched our new Grief and Bereavement Support Group after training 10 volunteers. Despite a slow start, we have been successful in running our first closed group, spanning six monthly sessions, this will conclude in late October. We aim to get some feedback from participants at the end.

Additional support was offered with Father's Day and Holiday Support Groups, with modest attendance. We remain hopeful that awareness will grow. We received generous sponsorship from Friends of Palliative Care to provide this service.

Volunteers – Our Volunteers have provided a total of **1418.15 hours** of support this year with an average of 11.6 active volunteers assisting 14 clients each month.

We've trained and welcomed 5 new volunteers, who are already making valuable contributions. Our current team consists of 26 volunteers, though we sadly said goodbye to 2 volunteers this year. Volunteer retention remains strong and encouraging.

In April, we secured sponsorship from The Mutual Bank to support volunteer wellbeing through three key initiatives:

- 1. Volunteer Assistance Program (VAP)** – Confidential counselling tailored for volunteers, delivered in partnership with Tim Martin Counselling and Psychotherapy.
- 2. Mental Health First Aid Training** – Completed in September by two Volunteers and the Coordinator, creating a team of three certified responders.
- 3. Annual Education Session** – Held during National Volunteer Week in May at The George Tavern, featuring a self-care presentation by Mandy Cox from Urban Sparrow Counselling.

These initiatives aim to strengthen emotional resilience and support within our team. We continue to foster connection through regular events, including morning teas, midyear gatherings, and a pre-Christmas thank-you lunch, reinforcing a strong sense of community and appreciation.

Achievements

- **Community Newsletter** – Launched in July 2024 with 38 subscribers: now reaching 116 readers and growing.
- **Volunteer Recognition** – Bev Peachman was nominated by the Board and honoured at the 2024 NSW Volunteer of the Year Awards – Hunter Region. The ceremony was held on 4 October and attended by our Coordinator.
- **Policy Update** – The revised Volunteer Code of Ethics and Conduct was completed and published in February 2025.
- **Volunteer Appreciation** – A successful lunch celebrating National Volunteer Week was held on 4 June, with 24 attendees and guest speaker Mandy Cox from Urban Sparrow Counselling.

Training & Education Highlights

- **Grief and Loss Support Group Facilitation** – Delivered by Mandy Cox (NALAG) on 3 October 2024. Attended by 8 Volunteers, the Coordinator, and 1 FOPC Volunteer.
- **Supporting a Volunteer Who Is Grieving** – Webinar hosted by Palliative Care Volunteering SA on 8 October. Attended by the Coordinator.
- **Trauma-Informed Care Training** – Held via Zoom on 12 November. Two Volunteers attended this highly relevant session.
- **New Volunteer Training** – Conducted over six weeks from 21 February to 28 March at Easts Leisure and Golf. Four Volunteers successfully completed the program.
- **PalliLEARN Session: Talking to Children About Dying and Grief** – Held on 11 February 2025. Nine Volunteers attended, followed by a group lunch.
- **Palliative Care Education Session** – Delivered by the Coordinator on 21 March, covering foundational topics. Eight participants attended.
- **Biography Training** – Held on 2 April for two existing Volunteers.

Community Engagement Activities

- **Dying to Know Day** – Stall held at The New Maitland Hospital on 8 August 2024.
- **Morpeth Gardens Village Presentation** – Delivered by Coordinator and Volunteers Robyn Newton and Chris Turnbull on 25 September.
- **Carers Week Expo** – Stall held at Maitland Hospital on 17 October. Attended by Coordinator and Volunteer Chris Turnbull.

- **Friends of Palliative Care Annual Walk & Fun Run** – Stall held on 9 March at Maitland Athletics Centre.
- **Maitland Seniors Festival Expo** – Held on 15 March at Maitland Administration Centre and Town Hall. Attended by Beth Fowler and Robyn Newton.
- **Maitland Heritage Festival** – Stall held on 15 June. Attended by Ross Iles and Beth Fowler.
- **FOPC Community Palliative Care Information Day** – Held on 19 June. Presentation and stall delivered by Ross Iles, Beth Fowler, Coordinator, and Volunteers Belinda, Robyn Newton, and Jenny Cridland.

We are grateful to our Patron, Pennie Kearney, whose knowledge and reach into the Maitland community and genuine interest in our work continues to help raise awareness.

A heartfelt thank you to all our volunteers. Despite our growth, we remain a close-knit team, and your dedication to supporting families is deeply appreciated.

As we move into 2025–26, my focus will be on strengthening team wellbeing, encouraging uptake of professional counselling support, and expanding our volunteer base to 30 members. We also aim to increase visibility of our Grief Support Groups and biography service. Securing sponsorship for advertising will be a priority to help grow these services.

Finally, thank you to our Board Members for your ongoing guidance and commitment to the success of our organisation.

Amy O'Donnell
Volunteer Coordinator

Volunteer for Palliative Care Inc

ABN : 54 507 806 628

Financial Statements

For the Year Ended 30 June 2025

Volunteer for Palliative Care Inc

ABN : 54 507 806 628

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For the Year Ended 30 June 2025

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Volunteer for Palliative Care Inc

ABN : 54 507 806 628

Statement of Profit or Loss For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
Health Funding Income		90,200	86,900
General Purpose Income		1,576	7,290
Grants Current		3,636	5,000
Interest Received		1,100	744
Donations - General Purpose		24,428	5,272
Other Income		1,446	415
		122,386	105,621
Expenditure			
Auditors' remuneration		860	800
Advertising		145	3,304
Bank charges		7	8
Cleaning		6	7
Client resources		33	1,313
AGM Expenses		284	498
Course Catering		204	-
Course Guest Speaker		200	-
Provision for Leave		3,044	6,513
Insurance		3,659	3,911
Other general expenses		4,239	6,420
Storage Rent and Expenses		1,740	1,837
Subscriptions		1,136	4,486
Volunteer related expenses		9,515	11,973
Employee benefits expense		82,360	74,669
		107,432	107,992
Income tax expense		-	-
Profit after income tax		14,954	(10,127)
Opening retained earnings		29,517	39,664
Retained profits at the end of financial year		44,471	29,517

The accompanying notes form part of these financial statements.

Volunteer for Palliative Care Inc

ABN : 54 507 806 628

Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	66,907	41,322
Trade and other receivables		10	1,240
TOTAL CURRENT ASSETS		66,917	42,562
NON-CURRENT ASSETS			
TOTAL ASSETS		66,917	42,562
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		9,133	2,776
Employee benefits		13,313	10,269
TOTAL CURRENT LIABILITIES		22,446	13,045
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		22,446	13,045
NET ASSETS		44,471	29,517
MEMBERS' FUNDS			
Retained profits		44,471	29,517
TOTAL MEMBERS' FUNDS		44,471	29,517

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial statements cover Volunteer for Palliative Care Inc as an individual entity. Volunteer for Palliative Care Inc is a not-for-profit Association incorporated in New South Wales under the *Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2010* ('the Act').

The functional and presentation currency of Volunteer for Palliative Care Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

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 Act.

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*.

The financial statements have been prepared on an accruals basis 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.

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 and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements

For the Year Ended 30 June 2025

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Donations

Donations without obligations are recognised the moment the association get control of the assets.

(b) Income tax

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

(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 and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Cash and cash equivalents

Cash and cash equivalents comprise 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, those 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. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Critical Accounting Estimates and Judgments

The committee members 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 committee members have not made any estimates or judgements that will affect the associations.

4 Other Revenue and Income

Revenue from continuing operations

	2025	2024
	\$	\$
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- sale of goods	122,386	105,621
Total Revenue	122,386	105,621

5 Cash and Cash Equivalents

Cash at bank and in hand	46,878	22,182
Short-term deposits	20,029	19,139
	66,907	41,322

6 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2025 (30 June 2024: None).

7 Events After the End of the Reporting Period

The financial report was authorised for issue on 13 October 2025 by the Committee of Management.

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.

8 Statutory Information

The registered office and principal place of business of the company is:
Volunteer for Palliative Care Inc PO Box 47, Maitland, NSW 2320

Volunteer for Palliative Care Inc

ABN : 54 507 806 628

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:

- present a true and fair view of the financial position of Volunteers for Palliative Care Inc as at 30 June 2025 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
- 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:

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 2025, 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 2025 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 2025, 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:

Kelly Partners Hunter Region Partnership ABN 64 934 535 226

130 Dowling Street Dungog, NSW 2420 Australia
PO Box 103 Dungog, NSW 2420 Australia

+61 2 4995 7300 hunterregion@kellypartners.com.au

kellypartners.com.au

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