

Bega Valley Community **DISASTER RELIEF FUND**

Annual Report



19911

social justice advocates of the sapphire coast inc.



Contents

Our scope	3
Our people	4
Chairperson's report	5
Our objectives and activities	6
Supporting disaster recovery activities	6
Our finances	6
Financial statements	8
Acknowledgments and Thank you	13
Previous members	13
Members	13
Large donors	
Supporting disaster recovery activities	14
How you can help	15
Attachment - Auditors Report	16



Our scope

The audited financials supporting this report cover the 1 April 2022 to 31 March 2023 period.

Our Vision

Bega Valley Shire Council (BVSC) in partnership with Social Justice Advocates of the Sapphire Coast (SJA) established the Bega Valley Community Disaster Relief Fund (the Fund) to accept donations that assist residents who have been affected by natural disasters that have significant community impact.

Our mission is to identify and financially assist people in the Bega Valley Shire who have suffered loss because of a natural disaster.

About Us

The Bega Valley Community Disaster Relief Fund (BVCDRF) is a perpetual disaster relief fund established by the Bega Valley Shire Council (BVSC) in partnership with the Social Justice Advocates of the Sapphire Coast (SJA). The Memorandum of Understanding was executed on 20 January 2020.

The Community Disaster Relief Fund aims to:

- provide a single, trusted charitable fund where • members of the public and organisations can donate money to assist victims of natural disasters that occur in the Bega Valley Shire;
- ensure that all monies donated are used solely on assisting residents who have suffered as a result of natural disasters;
- provide tax deductibility for the donations;
- provide a clear definition of a natural disaster event; and
- ensure transparency of receipt, oversight, allocation and acquittal of all funds donated.

The Fund's Management Committee will listen to community need and aims to respond in a timely, fair and efficient way with an eye on needs not being met by government agencies and other charitable organisations.

Grants from the Fund will seek to address everyday health and wellbeing issues in an effort to meet critical and acute needs like (but not limited to) fuel, firewood, household appliances, clothing and more.

During December, January and February of 2020, a period now known as the Black Summer, 466 homes were lost across the full breadth of the region. Real people and families are behind each of the properties destroyed. With these events also comes deep and lasting scars on local agriculture, business, industry, infrastructure and the environment – which in their own way hurt and jeopardise the future of local people.

Working with the trusted and tuned minds and ability of the Social Justice Advocates of the Sapphire Coast the Bega Valley Community Disaster Relief Fund (BVCDRF) was born.

The management and governance structure of the BVCDRF was taking shape in late 2019 when the impact of bushfire started to build once again. Those events delayed and slowed progress but also inspired and energised the need to push on.

Our people

The committee is made up of 8 members in total.

- three members of the Social Justice Advocates (SJA)
- two Bega Valley Shire Councillors •
- two community members and •
- one Council nominated employee.

Current Committee Members

Name	Representing	Dates commenced
Michael Brosnan	Social Justice Advocates	January 2020
Jan Midena	Social Justice Advocates	July 2021
Naomi White	Social Justice Advocates	August 2022
Cr Cathy Griff	BVSC Councillor	January 2022
Cr Liz Seckold	BVSC Councillor	September 2020
Iliada Bolton	BVSC Employee	January 2020
Colin Dunn	Community representative	January 2020
Ange Kane	Community representative	January 2020

Previous Committee Members (since commencement of MOU)

Name	Representing	Dates served
Cr Russell Fitzpatrick	BVSC Councillor	January 2020 – September 2020
Cr Sharon Tapscott	BVSC Councillor	January 2020 – September 2020
Cr Jo Dodds	BVSC Councillor	September 2020 – December 2021
Karen Gillespie	Social Justice Advocates	January 2020 – July 2021
Belinda Morris	Social Justice Advocates	January 2020 – May 2020
Dianne Beckett	Social Justice Advocates	April 2020 – August 2022

Chairperson's report

I am pleased to present the Chair Report on the work of the Bega Valley Community Disaster Relief Fund (BVCDRF).

This partnership, formed through an MOU between the Bega Valley Shire Council (BVSC) and the Social Justice Advocates of the Sapphire Coast Inc. (SJASC) on 20 January 2020, has evolved and is now very well placed to be responsive to needs created through local Bega Valley disasters.

We have made several changes to the management committee due to natural role changes since our last report. With expert guidance, we have been able to assess our responsibilities and remain a shared collaboration in membership, with our two valued community members continuing their involvement. Our focus has been on the need for local case worker engagement from the very start of disaster recovery and specific local needs assessment to ensure a speedy and sustainable recovery.

Over the past year, we reviewed our protocols and our ability to respond to the needs of our community. This time to consolidate has been imperative to help us prepare to support our Bega Valley community following the next disaster. We have also discussed how Bega Valley Shire Council (BVSC) and BVCDRF link with other responders such as the Red Cross, Anglicare and the NSW Reconstruction Authority. We are sure our community will want us to link and collaborate from the start of any disaster event.

In this report, you will find details of our establishment, role and the audited financial statement for the past year. We also take this opportunity to appeal to all residents in our community to prepare for natural disasters at their own homes and properties, offer support to their neighbours, and form tangible links within their streets and neighbourhoods.

Please take the time to establish community data and the needs of individuals now and volunteer to help in any of the established volunteer organisations helping us lead safer and more secure lives in our Bega Valley.

Finally, please donate to our very own community fund where possible. All monies donated will go directly to help residents in the Bega Valley only, and BVSC pay for all administrative costs. Note that all donations above \$20 are tax deductible.

Thank you very much, and feel free to contact your BVCDRF management committee at any time with questions or suggestions

Mick Brosnan

Co Chair, Bega Valley Communtiy Disaster Relief Fund

Liz Seckold

Co Chair, Social Justice Advocates of the Sapphire Coast Inc.



Michael Brosnan Chair, Social Justice Advocates



Liz Seckold **Councillor, Bega Valley Shire Council**

Our objectives and activities

The objectives of the Bega Valley Disaster Relief Fund are:

All funds received will either be:

- allocated by the Community Disaster Relief Fund Management Committee directly to those residents adversely affected by natural disasters via specific grant programs; or
- contributed to a community group providing support services/disaster recovery activities; or
- donated to Australian charities who will manage the distribution of donated monies to victims of natural disasters affecting the Bega Valley community on behalf of the Community Disaster Relief Fund.
- The allocation of funds will take into account the other emergency agencies, including but not limited to; • Salvation Army, St Vincent De Paul, Anglicare, Uniting Church, Red Cross, Local Emergency Management Committee (LEMC) and their respective roles and responsibilities.

Supporting disaster recovery activities

Our finances

Social Justice Advocates of the Sapphire Coast is registered with the Australian Charities and Not-for-profits Commission (ACNC).

Donations from businesses, groups and individuals provide a cash reserve to provide financial assistance and support for Bega Valley Shire residents who have been impacted by natural disaster.

The following are the expenses incurred for administration expenses incurred for fund management. This excludes salaries and wages of executive support provided by Bega Valley Shire Council that would equate to approximately 10 hours support for each meeting of the committee.

	Actuals 22/23	Total Actuals
Stationery & Office Consumables	-	-
Food & Catering Costs	-	-
Inventory Issued from Store	-	-
Consultants	-	-
Contractors	-	-
Lease/Rental Expenses	160	160
	160	160

Acknowledgments and Thank you

Previous members

- Cr Russell Fitzpatrick
- Cr Sharon Tapscott
- Cr Jo Dodds
- Karen Gillespie •
- Belinda Morris
- Dianne Beckett

Members

- Michael Brosnan
- Jan Midena
- Cr Cathy Griff
- Cr Liz Seckold
- Iliada Bolton
- Colin Dunn
- Ange Kane
- Naomi White

Large donors

- Andrew McKinlay
- Anne Conley
- Australian Sikh Association Ltd
- Bega Valley Shire • Council
- Belle Palmer •
- **Browne Heartson**
- Cara Maxworkthy & Joseph Byrne
- Services

- Dallys Bake
- Dashiell Gantner
- Theater
 - Dental Fire Aid • Diane Haskel
 - Donation from Cobar
- - Coast Group
 - GBS Mobile ٠
 - Hearts Of Fire
 - •
 - IMB Imogen Von • Muenchhause
 - Jacqueli Perret
 - JGM & JM Dessens •
 - Johan Claessen •
 - McLiesh

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- Kate Hartemink ٠
- Little Athletics ACT •
- •
- Luke Meessmann •
- Malcolm Moore Medina Prope •
- Nippon Paper **Resources Australia**

PTY. LTD.

- **Club Sapphire**
- Corporate Financial

- Denmark Village
- FSCG CWA Far South
- Henk Van Rooven
- Karen Gillespie & Ian
- Kerry Pennington
- Little Things Parkland
- Merimbula Nominees
- Ocean & Earth Old Boys of Harris Daishowa and South East Fibre Export

And a Williams Mill and

- Our Friends Electric
- P J Bradley
- Penny Hambling and • **Tim Shepherd**
- Peter & Marilyn Hillery •
- Peter and Karin Riordan
- Peter Hiller
- Probus Club •
- Robert Gillespie •
- Rotary Merimbula
- SALCO •
- Sidney Myer Fund
- Sosuke Shiokawa
- STEKI Taverna •
- Steven Whan •
- Street Smart Australia
- Sutherland Shire •
- Tathra Op Shop •
- Tathra Uniting Church Op Shop
- The Greek Orthodox Archdiocese of Australia
- The Greek Orthodox **Charitable Foundation**
- Timothy Ryan Scratch Art
- Veris Eden •
- Victoria Balfour
- Villers-Bretonneux, • France
- Wollongong Chinese Sydney ASS.

a Valley Community Disaster Relief Fund | Annual Report 2022/202

Supporting disaster recovery activities

31 donations were received by the fund in the 2022/2023 financial year totalling \$3,369.67.

At 30 June 2023 the fund has gratefully received a total of \$765,030.27 since it started in 2020.

The fund balance at 30 June 2023 is \$113,070.41

During the financial year 2022/2023, the committee focused on:

- Identifying and inviting service providers to provide advice on community needs.
- Reviewing the challenges and opportunities experienced over the previous three years.
- Reviewing the governance of the committee, including membership and reporting obligations of the memorandum of understanding.

Meetings Held

There have been 39 meetings of the committee held since commencement of the fund.

• 5 meeting were held in the 2022/2023 financial year.

How you can help

The public are invited to contribute to the fund on a regular basis to build up a reserve for future natural disaster responses.

Make a donation

Account Name: SJA Disaster Relief Fund **BSB:** 633 000 | Account Number: 171 166 317

For more information visit

begavalley.nsw.gov.au/community/bega-valley-community-disaster-relief-fund





Attachments Auditors Report

1 April 2022 to 31 March 2023



Financial Statements for the year ended 31 March 2023

Social Justice Advocates of the Sapphire Coast Incorporated ABN 19 708 992 414 For the year ended 31 March 2023

Contents

- 3 Income Statement
- Statement of changes in equity 5
- 6 **Balance Sheet**
- Statement of Cash Flows 7
- Notes to the financial statements 8
- Statement by members of Committee 9
- 10 **Fundraising Declaration**
- 11 Auditor's Independence Declaration
- 12 Independent Audit Report

Income Statement

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

	2023	2022
ncome		
Operating Income		
Interest income	311	8
Total Operating Income	311	8
Donations & Grants		
Donations - Refugee & Asylum Seekers	100	
Rental Income - Caravans / Cabins	10,220	
Donations - Hugo D'Arch Donate a Cow Fundraiser	77,137	
Rental Income - Bega	21,229	
Donations - Other Advocacy	50,800	13,13
Donations - Multicultural & Asylum Seekers	-	18,10
Donations - Forces for Nature	-	69
Grant - Street Smart Australia	500	
Donations - Homelessness & Housing	60	24,03
Donations - Disaster Relief Fund	-	379,32
Grants	7,000	
Total Donations & Grants	167,046	435,28
Other Fundraising Income		
Coffee Income	1,803	1,77
Memberships	295	34
Mission Australia	350	
Other Income	3,615	
Samaritan Shop - Pambula	100	
Total Other Fundraising Income	6,163	2,12
Book Sales	100	71
Donations - Timor Leste	8,333	8,74
Timor Leste Funds	-	1,50
Donations - Homelessness Its up to Us	186,304	137,88
Hoodie Sales	-	10
Grant - Club Sapphire	-	10,00
Rental Income - Pambula	20,954	
Grant - Motor Vehicle	50,000	
Total Income	439,212	596,43
otal Income	439,212	596,43
xpenses		
Donations		
Expenses - Forces for Nature	-	54
Expenses - Indigenous Issues	500	3,45

Expenses - Forces for Nature

Expenses - Indigenous Issues

Expenses - Homelessness & Housing

3,450	500
31,988	267,713

	2023	2022
Expenses - Multicultural & Asylum Seekers	-	3,691
Expenses - Other Advocacy	21,278	21,184
Total Donations	289,490	60,852

Other Expenses

et Surplus / (Deficit) for the Year	(28,792)	94,463
Total Expenses	468,004	501,976
Expenses - Homelessness & Housing Bega Units	4,256	-
Expenses - Motor Vehicle Costs	48,117	-
Expense - Bega Valley Realty Commissions Pambula Units	704	-
Expenses - Hugo D'Arcy Donate a Cow Fundraiser	77,129	-
Expense - Bega Valley Realty Commissions Bega Units	876	-
Expense - MARSS 2022 Refugee	5,451	-
xpenses - Homelessness & Housing Pambula Units	3,088	-
amily Grants - Dreamcoat Productions	-	9,000
xpenses - Disaster Relief Funding Payments	-	379,325
Expenses - Timor Leste	16,107	24,675
Total Other Expenses	22,786	28,123
Subscriptions	195	270
Refugees & Asylum Seekers	500	-
Expenses - Administration, Printing & other costs	18,929	13,250
Insurance	81	2,234
Depreciation	-	10,167
Coffee	2,153	1,318
Bank Fees	120	114
Audit fees	809	770

Statement of changes in equity

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

Equity

Accumulated surpluses at the beginning of the financial year (Deficit) / Surplus for the financial year

Total Equity

2023	2022
332,220	237,757
(28,792)	94,463
303,428	332,220

Balance Sheet

Social Justice Advocates of the Sapphire Coast Incorporated As at 31 March 2023

	31 MAR 2023	31 MAR 2022
Assets		
Current Assets		
Bendigo Business Account	100,995	24,934
It's Up to Us	43,638	141,607
Accounts Receivable	500	-
Term Deposit	30,858	30,762
Disaster Relief Fund	112,770	109,481
Bega Farm Appeal	50	-
Timor Leste Statement Account	4,080	11,782
Term Deposit - Homelessness & Housing	55,226	55,055
Total Current Assets	348,118	373,621
Non-Current Assets		
Property, plant and equipment		
Caravans at cost	82,224	82,224
Caravans - Accumulated Depreciation	(14,143)	(14,143)
Total Property, plant and equipment	68,081	68,081
Total Non-Current Assets	68,081	68,081
Total Assets	416,199	441,701
Liabilities		
Current Liabilities		
Disaster Relief Fund Balance	112,770	109,481
Total Current Liabilities	112,770	109,481
Total Liabilities	112,770	109,481
Net Assets	303,428	332,220
Equity		
Accumulated surpluses		
Accumulated surpluses at the beginning of the financial year	332,220	237,757
(Deficit) / Surplus for the year	(28,792)	94,463
Total Accumulated surpluses	303,428	332,220
Total Equity	303,428	332,220

Statement of Cash Flows

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

	2023	2022
Operating Activities		
Cash receipts from operating activities	438,401	596,351
Cash payments from operating activities	(464,714)	(855,618)
Interest received	311	87
Net Cash Flows from Operating Activities	(26,003)	(259,179)
Investing Activities		
Payment for property, plant and equipment	-	(5,500)
Other cash items from investing activities	(50)	-
Net Cash Flows from Investing Activities	(50)	(5,500)
Net Cash Flows	(26,053)	(264,679)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	373,621	638,300
Cash and cash equivalents at end of period	347,568	373,621

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Notes to the financial statements

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

1. Summary of Significant Accounting Policies

The Social Justice Advocates of the Sapphire Coast Incorporated was incorporated 8 April 2015 (INC1500522) under the Associations Incorporation Act 2009, NSW. It is registered with the Australian Business Register - Australian Business Number 19 708 992 414. The Social Justice Advocates of the Sapphire Coast Incorporated is not registered for Goods and Services Tax purposes. The Entity is income tax exempt under authority from the Australian Taxation Office. The Social Justice Advocates of the Sapphire Coast Incorporated is not registered 2024.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Organisational Rules of the Social Justice Advocates of the Sapphire Coast Incorporated. The committee has determined that the Social Justice Advocates of the Sapphire Coast Incorporated is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Income Tax

The Social Justice Advocates of the Sapphire Coast Incorporated is income tax exempt under section 50-5 of the Income Tax Assessment Act, 1997 (Cth). Consequently, no provision for taxation has been made in the financial statements.

Statement by members of Committee

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

The committee has determined that the Social Justice Advocates of the Sapphire Coast Incorporated 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.

The Committee declares that:

1) the financial statements and notes, as set out on pages 1 to 8, present fairly the financial position of the Social Justice Advocates of the Sapphire Coast Incorporated as at 31 March 2023 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

2) in the opinion of the Committee, there are reasonable grounds to believe that the Social Justice Advocates of the Sapphire Coast Incorporated will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Member:	Member:

Place: Date:

.....

.....

Fundraising Declaration

Social Justice Advocates of the Sapphire Coast Incorporated For the year ended 31 March 2023

In the opinion of the committee:-

(a) the financial statements give a true and fair view of all income and expenditure of the Social Justice Advocates of the Sapphire Coast Incorporated with respect to fundraising appeals, and

(b) the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeals conducted by the Social Justice Advocates of the Sapphire Coast Incorporated, and

(c) the provisions of the Act (Charitable Fundraising Act, 1991), the regulations under the Act and the conditions attached to the authority have been complied with by the Social Justice Advocates of the Sapphire Coast Incorporated, and (d) the internal controls exercised by the Social Justice Advocates of the Sapphire Coast Incorporated are appropriate and effective in accounting for all income received and applied by the Social Justice Advocates of the Sapphire Coast Incorporated from any of its fundraising appeals.

This declaration is made in accordance with a resolution of the committee.

Member:

Member: .

Date: Place:



Auditor's Independence Declaration under Section 60 40 of the Charities and Not for profits Commission Act 2012 to the Committee of Social Justice Advocates of the Sapphire Coast Incorporated

As auditor of Social Justice Advocates of the Sapphire Coast Incorporated for the year ended 31 March 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- b)

KOTHES Chartered Accountants

12

Simon Byrne Partner Registered Company Auditor # 153624 Merimbula, 26 June 2023



Simon Byrne **Fiona Dunham** Gary Pearce

Liability limited by a scheme approved under Professiona Standards Legislation

Kevin Philistin Gary Skelton

No contraventions of any applicable code of professional conduct in relation to the audit.

BEGA MERIMBULA EDEN BOMBALA BERMAGUI COOMA JINDABYNE

Page 11 of 13

T 02 6491 6491 admin@kothes.com.au 77 Main St, Merimbula NSW 2548 PO Box 285 Merimbula NSW 2548 www.kothes.com.au Kothes Chartered Accountants ABN 36 472 755 795

Independent Regional Member of Walker Wayland Australasia Limited



Independent Audit Report to the members of Social Justice Advocates of the Sapphire Coast Incorporated (Non-Reporting)

Report on the Audit of the Financial Report

Opinion

We have audited the financial report, being a special purpose financial report, of Social Justice Advocates of the Sapphire Coast Incorporated, which comprises the balance sheet as at 31 March 2023, the income statement, 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 financial report of Social Justice Advocates of the Sapphire Coast Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the association's financial position as at 31 March 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022.

Report on Other Legal and Regulatory Requirements

We report that:

- the financial statements show a true and fair view of the financial result of fundraising appeals conducted (a) during the year;
- (b) the accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 (NSW) and regulations (as amended);
- money received as a result of fundraising appeals conducted during the year has been properly accounted for (c) and applied in accordance with the Charitable Fundraising Act 1991 (NSW), and regulations (as amended); and
- at the date of this report, there are reasonable grounds to believe that the association will be able to pay its (d) debts as and when they fall due.

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 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Committee'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 purpose of fulfilling the association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Page 12 of 13

CHARTERED ACCOUNTANTS

Liability limited by a scheme

approved under Professiona Standards Legislation

Simon Byrne **Fiona Dunham Gary Pearce Kevin Philistin Gary Skelton**

BEGA MERIMBULA EDEN BOMBALA BERMAGUI COOMA JINDABYNE

T 02 6491 6491 admin@kothes.com.au 77 Main St, Merimbula NSW 2548 PO Box 285 Merimbula NSW 2548 www.kothes.com.au **Kothes Chartered Accountants** ABN 36 472 755 795

Independent Regional Member of Walker Wayland Australasia Limited

Independent Audit Report to the members of Social Justice Advocates of the Sapphire Coast Incorporated (Non-**Reporting**) (Continued)

Responsibilities of Committee for the Financial Report The Committee 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 ACNC Act and the needs of the members. The association's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a 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 are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee 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 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 the financial report.

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

- omissions, misrepresentations, or the override of internal control.
- the association's internal control.
- and related disclosures made by management.
- cause the association to cease to continue as a going concern.

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

KOTHES Chartered Accountants

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Simon Byrne Partner Registered Company Auditor # 153624 Merimbula, 26 June 2023



 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

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

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may



Bega Valley Community **DISASTER RELIEF FUND**



19911

social justice advocates of the sapphire coast inc.