

95th

Annual Report 2020 – 2021

CANBERRA MOTHERCRAFT SOCIETY



Towards Healthy Families

Ija Mulanggari, Goodtha Mulanggari
Thriving Mothers, Thriving Babies



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ABN 27 358 139 470

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President's Message

This year, the Canberra Mothercraft Society (CMS) has begun to emerge from the shadow of our great achievement, the QEII Family Centre. Since handing back the management of QEII to the ACT Government in 2019, the Board has taken time to reflect on the Society's history and consider future ambitions. It has not been without some effort that the Board has lifted its collective eye to the horizon and charted a forward course.

The Board began the year with a strategic planning session, submitting the status quo to the scrutiny of an external consultant and undertaking a SWOT analysis to identify and assess the strengths, weaknesses, opportunities, and threats to our 95-year-old organisation. From this baseline the Board invited a critical friend's review, then debated and negotiated, polished and refined our way to a place of consensus.

My thanks to the Board for tackling the difficult questions and committing to a plan that will allow CMS to build on the foundations of the past and seed its future influence. I am delighted that the 2021 - 2026 Strategic Plan is published here in this Annual Report.

Over the course of the year, two significant board members were farewelled, including long-serving honorary medical officer, Dr Suzanne Packer AO, and immediate past President, Mrs Viola Kalokerinos.

Dr Suzanne Packer AO retired in January 2021 and was presented with CMS Life Membership in recognition of her considerable contribution to CMS and its clients. We are very proud of and grateful for our continuing association with Sue.



Mrs Viola Kalokerinos retired in April 2021 after 12 years of board membership, including serving as President 2014 -17. A farewell ceremony was held for Viola in May. Immediate past Executive Officer of CMS, Mary Kirk AM, attended to share stories of Viola's appointment to the Board, her generosity, business accumen, political and social network, kindness and sense of community. Viola remains a cherished and highly valued member of CMS and one of our greatest supporters.

A major achievement for CMS this year has been our partnership with the Western Sydney University (WSU). Under the newly established Mary Kirk Fellowship, CMS provided funding for a live webinar and academic paper presented by internationally renowned Australian midwife and academic, Professor Hannah Dahlen AM, on the COAG paper: *Strategic Directions for Australian Maternity Services*. The lecture and expert panel discussion "The good, the bad and the possible" was broadcast live on Wednesday 24th March, with nearly 700 national and international viewers.

As part of the event, the Board hosted an audience of 30 people at the Hyatt Hotel for the live stream, including invited guests Anita Soar, Policy Officer, Chief Nursing and Midwifery Officer Division, Australian Government Department of Health; Frances Rice, Senior Nursing and Midwifery Advisor, Australian Department of Health; Rebekah Bowman, ACT Branch Chair, Australian College of Midwives; Julia Tran and Pip Courtney-Bailey from Women's Health Matters; Professor Deborah Davis, Clinical Chair in Midwifery, University of Canberra and ACT Government Health Directorate; Dr Sally Muggleton, Discipline Lead, Midwifery, University of Canberra; Anita Rodrigues Macias, Senior Policy Advisor, Rural Doctors Association of Australia; Dr Karen Gardner, Senior Research Fellow, Public Service Research Group UNSW Canberra; Dr Sue Packer AM, Paediatrician; Mary Kirk AM and Ellen O'Keefe, Maternal Health Matters.

CMS member Mary Kirk AM featured on the expert panel discussion that

followed the lecture and also consulted on the accompanying paper. The paper has been submitted for peer review by a preeminent journal. Professor Dahlen has since produced a second paper on the themes that were brought out in the panel discussion during the webinar. Once the first paper has been successfully published, Professor Dahlen will undertake to have the second paper peer-reviewed for publishing. We look forward to sharing further progress on both of these papers in the next Annual Report.



This year CMS has also joined a number of like-minded organisations in supporting the WSU Birth Experience Study. The study takes an in-depth look at birth experience in Australia and canvasses ideas to reduce birth trauma. CMS support of the study will continue into the 2021-22 Financial Year, as the study is translated into several languages in order to reach more Australian women.

CMS has thrown our promotional support behind the cutting-edge film *BirthTime: the documentary* by Seline Scobie, Jerusha Sutton, Jo Hunter and Zoe Naylor. The film shines a light on the prevalence and impact of medical intervention in maternity services of the “developed” world and aims to be a voice for change. *Birth Time (the movement)* has since been born.

In February 2021, the National Redress Scheme contacted CMS to notify the Board that an application for redress had been linked to CMS. The Scheme, established in response to the Royal Commission into Institutional Responses to Child Sexual Abuse, supports people who have experienced child sexual abuse. CMS fully supports the Scheme, and, over several months, undertook all required steps to join up. However, after final submission of CMS documentation, the Scheme advised the Board that, upon review, the application was found, in fact, not to be linked to CMS, and CMS was therefore no longer required to join the Scheme. At this point, the Board determined – by majority vote – that CMS would not join the scheme, but would unhesitatingly do so if required to at any stage.

CMS was pleased to support the completion and publicity of the *Right Birth, Your Choice* video by Maternal Health Matters. The video informs women on the options available for a safe pregnancy, birth and transition to motherhood, and can be viewed [here](#).

Whilst we wish the need did not exist we are nonetheless proud supporters of the Canberra Women’s SleepBus, an initiative of the National Council of Women (NCW) ACT. Launched in June 2021, the 22-bed pink SleepBus

provides emergency overnight accommodation for homeless women and children.

At this, the conclusion of my fourth and final year as President, I would like to thank and acknowledge all of my Board colleagues for their individual and combined contributions this year, and for their humility and humanity.

- Vice-President and Chair of the Public Relations Committee, Gia Metherell, for her pragmatism, invaluable personal support and the many and varied Board contributions.
- Treasurer and Chair of the Finance Committee, Maria Edwards, for her continuing professional management and monitoring of finances and related matters this year.
- Long-standing Public Officer and chair of the Program Development Committee, Lynne Johnson, for her tireless support and enthusiasm for the board and committees, particularly the WSU webinar and hosted event.
- Philippa Lynch for her preparedness to don the “Black Hat” of governance and compliance, and for her leadership in relation to the Mary Kirk Fellowship.
- Kathy Metallinos for her commitment to contract compliance and reporting obligations, and as a valued member of the WSU working group
- Jane Smyth and Robby McGarvey for their thoughtful counsel at Board level and service on the Public Relations Committee.

Finally, I would like to thank and acknowledge Colleen Josifovski, CMS Business Manager, for providing

invaluable corporate support and management, research and coordination of Board business.

I commend this Annual Report to you and look forward to CMS building on its legacy as we begin to deliver the 2021 – 26 Strategic Plan.

**Fiona Smith du Toit
President**



CMS Board 2020-21 L to R: Lynne Johnson, Kathy Metallinos, Philippa Lynch, Fiona Smith du Toit, Sue Packer AO, Maria Edwards, Viola Kalokerinos, Jane Smyth OAM, Gia Metherell.

2020-21 Board Members

Fiona Smith du Toit (President)	B.Arch (1st Hons)
Gia Metherell (Vice-President)	B Arts; MLitt
Maria Edwards (Treasurer)	Certificate IV in Property Services
Lynne Johnson (Public Officer)	MEd (Counselling); BA Speech Pathology
Dr Sue Packer AO (Hon Medical Officer) (Retired Jan 2021)	MBBS AM FRACP
Philippa Lynch	BA LLB (Hons)
Jane Smyth OAM	M Arts; BEd (Early Childhood); Dip SKTC
Kathy Metallinos	Cert IV in Project Management; Cert IV in Procurement and Contract Management; Adv Cert in Public Administration
Viola Kalokerinos (Retired April 2021)	
Robby McGarvey	

2020-21 Committees

Governance Committee

Philippa Lynch [Chair]
Lynne Johnson
Kathy Metallinos
Viola Kalokerinos

Program Development Committee

Lynne Johnson [Chair]
Maria Edwards
Gia Metherell
Kathy Metallinos
Dr Sue Packer OA

Finance and Audit Committee

Maria Edwards [Chair]
Fiona Smith du Toit
Kathy Metallinos
Viola Kalokerinos

Mary Kirk Fellowship Committee

Philippa Lynch [Chair]
Lynne Johnson
Mary Kirk [Consultant]

Community and Public Relations Committee

Gia Metherell [Chair]
Jane Smyth OAM
Robby McGarvey
Colleen Josifovski [Administration]

2021-2026 Strategic Plan

OUR VISION

Healthy families through:
Thriving Mothers, Thriving Babies.
Ija Mulanggari, Goodtha Mulanggari (Ngunnawal language).

OUR MISSION

To support and influence the delivery of comprehensive policies and services for the well-being of women and families in the pre-natal and early years.

OUR VALUES

We value:

- the use of reliable evidence as the foundation for policy development and service delivery;
- primary health care focused on achieving physical, emotional and psychological well-being and strengthening family resilience;
- close links to the community;
- respect for individuals and cultural differences; and
- strong leadership as a good community organisation.

OUR STAKEHOLDERS

We will achieve our objectives through working with our stakeholders:

- ACT community
- Child and family health providers, researchers and professionals
- Mothers
- Families with young children
- Members

OUR OBJECTIVES

1. To support the wellbeing of women and families with young children through:

- encouraging the development of coordinated primary health care policies;
- promoting evidence-based models of care, community development and primary health care programs;
- promoting woman-centred care in maternity services;
- supporting continuing education in the fields of midwifery and child and family health;
- supporting research in primary health care for women and families;
- identifying emerging health needs of families through advisory committees; and
- working in collaboration with communities and partners in the field.

2. To demonstrate best practice as a community organisation in all of our activities, through:

- focus on organisational purpose, direction and achievement of strategic ends;
- striving for contemporary best practice governance; and
- providing sound leadership through a skilled board.

3. To strengthen community awareness and support for CMS and our role in the community.

4. To ensure financial sustainability in the short and long term to enable achievement of our strategic objectives.

KEY OUTCOMES

- Partnerships
- Sponsorships
- Fellowships
- Scholarships

Treasurer's Report

The Canberra Mothercraft Society has now seen its first full financial year without ACT Government funding in decades, having wrapped up operations relating to QEII in the 2019-20 financial year.

This financial year resulted in an operating profit for the Canberra Mothercraft Society of \$116,643.

This profit is mostly attributed to unrealised gains on investments. The balances of investments in both the Community Development Fund and Scholarship Fund recovered following the fall last year and have continued to perform well this year.

The Society's expenditure included administrative costs and project costs, most notably the academic paper and live webinar by Professor Hannah Dahlen AM on the COAG Paper: Strategic Directions for Australian Maternity Services.

The balance of the Community Development Fund was \$303,685 at balance, with no expenditure from that fund during the year and an unrealised gain on investments of \$59,075.

The CMS Scholarship Scheme continued to provide scholarships during the year, amounting to \$5,410, and \$681,506 was held for this purpose at balance date.

CMS's overall financial position remains stable with Accumulated Funds of \$2,067,572 at balance date.

A focus for the new financial year will be reviewing our investments to ensure a return that will sustain CMS and our efforts towards our mission long into the future.

The audited financial statements for the year, prepared by Kothes Chartered Accountants, are included in this annual report.

Maria Edwards
Treasurer



Financial Statements

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

**FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2021**

BOARD MEMBER'S REPORT

The members of the Board of the Canberra Mothercraft Society Incorporated present their report for the year ended 30 June 2021.

Directors:

The names of persons who were members of the Board at any time of the year and at the date of this report are as follows:

Mrs M Edwards	Mrs L Johnson	Mrs V Kalokerinos
Mrs P Lynch	Ms R McGarvey	Ms K Metallinos
Ms G Metherell	Dr S Packer	Ms F Smith du Toit
Ms J Smyth		

Principal Activity:

The Society is committed to meeting the evolving primary health care needs of families with young children.

Significant Changes:

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

Signed in accordance with a resolution of the Members of the Board.



M Edwards
 Treasurer



F Smith du Toit
 President

CANBERRA, 20 October 2021

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
INCOME		
Bank Interest	1,103	7,426
Distributions and dividends	20,177	21,506
Unrealised gains on investments	170,813	0
Government funding – Transition	0	764,050
Government Covid Subsidy	20,000	0
Miscellaneous	588	3,385
	-----	-----
	212,681	796,367
	-----	-----
EXPENDITURE		
Administration	73,319	75,173
Community development expenses	0	66,653
Project costs	22,719	0
Transition expenses	0	764,050
Unrealised losses on investments	0	57,702
	-----	-----
	96,038	963,578
	-----	-----
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	116,643	(167,211)
	=====	=====

**STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED 30 JUNE 2021**

Opening balance retained earnings	1,966,592	1,918,471
Net surplus /(deficit) for the year	116,643	(167,211)
Transfer to / (from) reserves	(15,663)	215,332
	-----	-----
CLOSING BALANCE RETAINED EARNINGS	2,067,572	1,966,592
	=====	=====

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

**BALANCE SHEET
AS AT 30 JUNE 2021**

	2021	2020
Current Assets		
Cash	1,183,568	1,298,863
Investments	889,613	699,153
TOTAL ASSETS	<u>2,073,181</u>	<u>1,998,016</u>
Current Liabilities		
Creditors and accruals	5,609	32,442
GST Liability	0	(1,018)
TOTAL LIABILITIES	<u>5,609</u>	<u>31,424</u>
NET ASSETS	<u>2,067,572</u>	<u>1,966,592</u>
Equity		
Retained Earnings	<u>2,067,572</u>	<u>1,966,592</u>
TOTAL EQUITY	<u>2,067,572</u>	<u>1,966,592</u>

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers		
– inclusive of GST	40,799	850,082
Payments to suppliers		
– inclusive of GST	(157,197)	(1,624,486)
	(116,398)	(774,404)
Interest received	1,103	7,426
Net cash (outflow) from operating activities	<u>(115,295)</u>	<u>(766,978)</u>
Net (decrease) in cash	(115,295)	(766,978)
CASH AT 30 JUNE 2020	<u>1,298,863</u>	<u>2,065,841</u>
CASH AT 30 JUNE 2021	<u>1,183,568</u>	<u>1,298,863</u>

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. Summary of Significant Accounting Policies

The Society was formed in 1927 and is incorporated under the Associations Incorporation Act, 1991, ACT. It is registered with the Australian Business Register - Australian Business Number 27 358 139 470. The Society cancelled its registration for Goods & Services Tax during the year. The Society is registered as an income tax exempt charity and as a deductible gift recipient and is registered as a charity with the Australian Charities and Not-for-profits Commission.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. The Board has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the notes to the financial statements and the following Australian Accounting Standards:

- AASB 101, *Presentation of Financial Statements*
- AASB 107, *Statement of Cash Flows*
- AASB 108, *Accounting Policies, Changes in Accounting Estimates and Errors*
- AASB 1048, *Interpretation of Standards*
- AASB 1054, *Australian Additional Disclosures*.

The financial report has been prepared on an accruals 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 Association is registered as an income tax exempt charity with the Australian Tax Office. Consequently, no provision for taxation has been made in the financial statements.

(b) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

(c) Trade and Other Creditors

These amounts represent liabilities for goods and services provided to the economic entity prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(d) Investments

Investments are measured at fair value. Fair value is the market value of the investments as at the balance date.

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2021**

1. Summary of Significant Accounting Policies (continued)

(e) Revenue Recognition

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. Revenue is recognised by applying a five step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

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.

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

CANBERRA MOTHERCRAFT SOCIETY INC.

**INCOME STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
INCOME		
Government funding transition	0	764,050
Government Covid Subsidy	20,000	0
Bank interest	1,075	7,300
Miscellaneous	396	2,804
	<hr/>	<hr/>
	21,471	774,154
	<hr/>	<hr/>
EXPENDITURE		
Administration	67,909	55,784
Donations	0	6,000
Projects	22,719	0
Transition expenses	0	764,050
	<hr/>	<hr/>
	90,628	825,834
	<hr/>	<hr/>
OPERATING (DEFICIT) FOR THE YEAR	(69,157)	(51,680)
	=====	=====

**BALANCE SHEET
 AS AT 30 JUNE 2021**

Current Assets		
Cash	1,087,990	1,198,625
	<hr/>	<hr/>
TOTAL ASSETS	1,087,990	1,198,625
	<hr/>	<hr/>
Current Liabilities		
Accounts payable	5,609	32,442
GST payable / (receivable)	0	(1,018)
	<hr/>	<hr/>
TOTAL LIABILITIES	5,608	31,424
	<hr/>	<hr/>
NET ASSETS	1,082,381	1,167,201
	=====	=====
Equity		
Opening balance	1,167,201	1,003,549
Transfer to/(from) reserves	(15,663)	215,332
Net (deficit) for the year	(69,157)	(51,680)
	<hr/>	<hr/>
TOTAL EQUITY	1,082,381	1,167,201
	=====	=====

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

**CANBERRA MOTHERCRAFT SOCIETY
 SCHOLARSHIP SCHEME**

**INCOME STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
INCOME		
Bank interest	5	36
Distributions	12,306	15,339
Dividends	530	530
Donations	0	10
Unrealised gains on investments	111,738	0
	-----	-----
	124,579	15,915
	-----	-----
EXPENDITURE		
Scholarships awarded	5,410	13,382
Unrealised losses on investments	0	37,818
	-----	-----
	5,410	51,200
	-----	-----
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR	119,169	(35,285)
	=====	=====

**BALANCE SHEET
 AS AT 30 JUNE 2021**

Current Assets		
Cash	14,561	19,436
Investments	666,945	542,901
	-----	-----
TOTAL ASSETS	681,506	562,337
	-----	-----
NET ASSETS	681,506	562,337
	=====	=====
Equity		
Opening balance	562,337	597,622
Net surplus / (deficit) for the year	119,169	(35,285)
	-----	-----
TOTAL EQUITY	681,506	562,337
	=====	=====

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
 ABN: 27 358 139 470

**CANBERRA MOTHERCRAFT SOCIETY
 COMMUNITY DEVELOPMENT FUND**

**INCOME STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
INCOME		
Bank interest	22	90
Distributions	7,341	5,637
Donations	193	571
Unrealised gains on investments	59,075	0
	-----	-----
	66,631	6,298
	-----	-----
EXPENDITURE		
Bank charges	0	7
Community development expenses	0	66,653
Unrealised losses on investments	0	19,884
	-----	-----
	0	86,544
	-----	-----
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR	66,631	(80,246)
	=====	=====

**BALANCE SHEET
 AS AT 30 JUNE 2021**

Current Assets		
Cash	81,017	80,802
Investments	222,668	156,252
	-----	-----
TOTAL ASSETS	303,685	237,054
	-----	-----
NET ASSETS	303,685	237,054
	=====	=====
Equity		
Opening balance	237,054	317,300
Net surplus / (deficit) for the year	66,631	(80,246)
	-----	-----
TOTAL EQUITY	303,685	237,054
	=====	=====

CANBERRA MOTHERCRAFT SOCIETY INCORPORATED
ABN: 27 358 139 470

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

STATEMENT BY THE BOARD

The Board 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 the opinion of the Board:

1. The financial statements and notes, as set out in the financial report are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a. complying with the accounting policies outlined in Note 1 to the financial statements; and
 - b. complying with Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.
 - c. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the association.
2. At the date of this statement, there are reasonable grounds to believe that Canberra Mothercraft Society Incorporated will be able to pay its debts as and when they fall due.

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



M Edwards
Treasurer

CANBERRA, 20 October 2021



F Smith du Toit
President



**AUDITOR'S INDEPENDENCE DECLARATION
TO THE BOARD OF
CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

As auditor of Canberra Mothercraft Society Incorporated for the year ended 30 June 2021, 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) No contraventions of any applicable code of professional conduct in relation to the audit.

KOTHES
Chartered Accountants



SIMON BYRNE
Partner
Registered Company Auditor (#153624)
20 October 2021



DIRECTORS
Simon Byrne
Fiona Dunham
Gary Pearce
Kevin Phillistin
Gary Skelton

BEGA
MERIMBULA
EDEN
BOMBALA
BERMAGUI
COOMA
JINDABYNE

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Kothes Chartered Accountants
ABN 36 472 755 795

Independent Regional Member of Walker Wayland Australasia Limited



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
CANBERRA MOTHERCRAFT SOCIETY INCORPORATED (NON-REPORTING)**

Opinion

We have audited the financial report being a special purpose financial report of Canberra Mothercraft Society Incorporated (Non-reporting) (the association), which comprises the balance sheet as at 30 June 2021, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, a summary of significant accounting policies, other explanatory notes and reports and the statement by members of the Board.

In our opinion, the accompanying financial report of the association is 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 30 June 2021 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards as per Note 1 to the financial statements, Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

Basis for Opinion

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

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

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared to assist the association to meet the requirements Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Board members for the Financial Report

The Board members of the association are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Board 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 Board members 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 Board members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.



DIRECTORS
Simon Byrne
Fiona Dunham
Gary Pearce
Kevin Philistin
Gary Skelton

BEGA
MERIMBULA
EDEN
BOMBALA
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Independent Regional Member of Walker Wayland Australasia Limited



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
CANBERRA MOTHERCRAFT SOCIETY INCORPORATED (NON-REPORTING) (Continued)**

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 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 Board members.
- Conclude on the appropriateness of the Board 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 Board 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.

KOTHES
Chartered Accountants

SIMON BYRNE
Partner
Registered Company Auditor (#153624)
20 October 2021

Towards Healthy Families

Ija Mulanggari, Goodtha Mulanggari
Thriving Mothers, Thriving Babies

