

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

**Financial Statements
For the year ended 30 June 2021**

OEHLERS & COMPANY
CHARTERED ACCOUNTANT
Suite 8, 23 Narabang Way
Belrose, N.S.W. 2085

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ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

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ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

Committee's Report

For the year ended 30 June 2021

Your committee members submit the financial accounts of the ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED for the financial year ended 30 June 2021.

Committee Members

The names of committee members at the date of this report are:

Alison Huggan

Debra Venables

Tracy Phillips

Lena Tooma

Jemma Milloy

Principal Activities

The principal activities of the association during the financial year were: To provide Counselling and Support services to children and young people (up to 18 years of age) who have been sexually abused and their non-offending family members.

Significant Changes


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

Operating Result

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2021	30 June 2020
\$	\$
11,594.86	8,997.48

Signed in accordance with a resolution of the Members of the Committee on:



Alison Huggan



Debra Venables

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Independent Auditor's Report to the Members

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED (the association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In my opinion, the accompanying financial report of ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED is in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2020 and of its performance for the year then ended; and
- (b) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The committee of the association is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 30 June 2021, but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Independent Auditor's Report to the Members

Responsibilities of the Committee for the Financial Report

The committee of the association is 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 its members. The committee's responsibility also includes such internal control as the committee determines 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 is 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 intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The committee is responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Independent Auditor's Report to the Members

Additional scope pursuant to the Charitable Fundraising Act 1991

In addition, my audit report has also been prepared for the association in accordance with Section 24(2) of the Charitable Fundraising Act 1991. Accordingly, I have performed additional work beyond that which is performed in my capacity as auditor pursuant to the association's constitution. These additional procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Charitable Fundraising Act 1991 and regulations.

It should be noted that the accounting records and data relied upon for reporting in fundraising appeal activities are not continuously audited and do not necessarily reflect after the event adjustments and the normal year end financial adjustments necessary for year end financial report preparation.

The performance of my audit included a review of internal controls for the purpose of determining the appropriate audit procedures to enable an opinion to be expressed on the accounts. This review is not a comprehensive review of all those systems or the system taken as a whole and is not designed to uncover all weaknesses in those systems.

My audit opinion pursuant to the Charitable Fundraising Act 1991 has been formed on the above basis.

Audit Qualification

It is not always practicable for the association to establish accounting control over all sources of fundraising appeal activities prior to receipt of these funds by members of the association and accordingly it is not possible for my examination to include procedures which extend beyond the amounts of such income recorded in the accounting records of the association.

However, based on my review of the internal controls, nothing has come to my attention which would cause me to believe that the internal controls over revenue from fundraising activities by the association are not appropriate.

Qualified Audit Opinion pursuant to the Charitable Fundraising Act 1991

In my opinion, except for the above qualifications:

- (a) the accounts give a true and fair view of the financial result of fundraising appeal activities for the financial year ended 30 June 2021;
- (b) the accounts have been properly drawn up, and the associated records have been properly kept for the period from 1 July 2020 to 30 June 2021, in accordance with the Charitable Fundraising Act 1991 and Regulations;
- (c) money received as a result of fundraising appeal activities conducted during the period 1 July 2020 to 30 June 2021 has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and Regulations; and
- (d) there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

Independent Auditor's Report to the Members

Qualified Audit Opinion on the financial accounts

In my opinion, the accompanying financial report of the association is in accordance with Div 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Div 60 of the Australian Charities and Not-for-Profits Commission Regulations 2013.

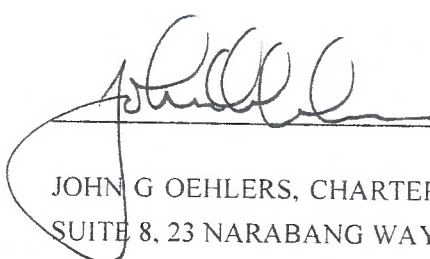
Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

I communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Signed on 15 October, 2021:



JOHN G OEHLERS, CHARTERED ACCOUNTANT
SUITE 8, 23 NARABANG WAY, BELROSE, NSW 2085

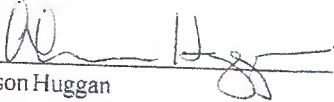
ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED
ABN 95 185 172 618

Statement by Members of the Committee
For the year ended 30 June 2021


In the opinion of the Committee the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents fairly the financial position of ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED as at 30 June 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and the requirements of the Australian Charities and Not-for-Profits Commission Act 2012.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

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



Alison Huggan
President



Debra Venables
Treasurer

15 October, 2021

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue	<u>2</u>	289,556.58	274,309.53
Gross profit		289,556.58	274,309.53
Employee expenses/payments		(247,934.54)	(232,123.96)
Administration/Other expenses		(30,027.18)	(33,188.09)
Profit before income tax		11,594.86	8,997.48
Income tax (credit) expense		0.00	0.00
Profit for the year		11,594.86	8,997.48
Other comprehensive income:			
Items that will not be reclassified subsequently to profit or loss:			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Total other comprehensive income for the year, net of tax		0.00	0.00
Total comprehensive income for the year		11,594.86	8,997.48

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Statement of Financial Position as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current Assets			
Cash assets	<u>3</u>	313,853.73	184,208.91
Receivables	<u>4</u>	9.59	110.00
Other	<u>5</u>	4,790.86	1,461.82
Total Current Assets		<u>318,654.18</u>	<u>185,780.73</u>
Non-Current Assets			
Property, plant and equipment	<u>6</u>	3,371.07	7,014.93
Total Non-Current Assets		<u>3,371.07</u>	<u>7,014.93</u>
Total Assets		<u>322,025.25</u>	<u>192,795.66</u>
Liabilities			
Current Liabilities			
Payables	<u>7</u>	138,511.18	35,626.06
Financial liabilities	<u>8</u>	3,182.00	3,287.59
Current tax liabilities	<u>9</u>	22,917.55	11,278.43
Provisions	<u>10</u>	34,665.61	32,755.54
Total Current Liabilities		<u>199,276.34</u>	<u>82,947.62</u>
Non-Current Liabilities			
Financial liabilities	<u>8</u>	361.26	3,322.25
Provisions	<u>10</u>	19,417.09	15,150.09
Total Non-Current Liabilities		<u>19,778.35</u>	<u>18,472.34</u>
Total Liabilities		<u>219,054.69</u>	<u>101,419.96</u>
Net Assets		<u>102,970.56</u>	<u>91,375.70</u>
Members' Funds			
Retained profits		<u>102,970.56</u>	<u>91,375.70</u>
Total Members' Funds		<u>102,970.56</u>	<u>91,375.70</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Statement of Cash Flows

For the year ended 30 June 2021

	2021	2020
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	288,362.57	272,155.54
Payments to Suppliers and employees	(159,770.64)	(236,493.89)
Interest received	1,294.42	2,043.99
Interest and other costs of finance	(241.53)	(362.79)
Net cash provided by (used in) operating activities (note 2)	<u>129,644.82</u>	<u>37,342.85</u>
Cash Flow From Investing Activities		
Right-of-Use Asset	<u>571.71</u>	<u>(9,069.58)</u>
Net cash provided by (used in) investing activities	<u>571.71</u>	<u>(9,069.58)</u>
Net increase (decrease) in cash held	129,644.82	28,273.27
Cash at the beginning of the year	<u>184,208.91</u>	<u>155,935.64</u>
Cash at the end of the year (note 1)	<u><u>313,853.73</u></u>	<u><u>184,208.91</u></u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Statement of Cash Flows

For the year ended 30 June 2021

	2021	2020
<hr/>		
Note 1. Reconciliation Of Cash		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.		
Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash at bank	313,653.73	184,008.91
Cash on hand	200.00	200.00
	<u>313,853.73</u>	<u>184,208.91</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating profit (loss) after tax	11,594.86	8,997.48
Depreciation	3,643.86	3,767.23
Changes in assets and liabilities:		
(Increase) decrease in trade and term debtors	100.41	(110.00)
(Increase) decrease in prepayments	(3,329.04)	(709.99)
Increase (decrease) in other creditors	102,885.12	4,474.47
Increase (decrease) in lease liabilities	(3,066.58)	6,609.84
Increase (decrease) in sundry provisions	17,816.19	14,313.82
Net cash provided by operating activities	<u>129,644.82</u>	<u>37,342.85</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Statement of Significant Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the requirements of the Australian Charities and Not-for-Profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The financial report covers ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED as an individual entity. ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED is an association incorporated in New South Wales under the Associations Incorporation Act 2009.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Income tax

Rosebank Child Sexual Abuse Service Inc is a non-profit organisation and as such does not conduct any activities which will generate a substantial surplus of income over expenditure. Further, it is exempted from paying income tax due to its being a charitable institution under Div 50 of the Income Tax Assessment Act 1997. Accordingly, no provision for income tax is made in the accounts.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

b) Plant and equipment

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets.

c) Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate %
Plant and equipment	0 - 100 %
Right-of-Use Asset	33.33%

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amount of its assets to determine whether there is any indication that those assets have been impaired. There has been no such indication noted.

Employee entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their nominal value.

Contributions are made by ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED to employees' designated superannuation funds and are charged as expenses when incurred.

Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash

For the purpose of the statement of cash flows, cash includes cash on hand and all call deposits with banks or financial institutions.

Accounts Receivable and Other Debtors

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised when received.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax (GST)

Revenue, expenses and assets are recognised exclusive of the amount of GST. Receivables and payables in the assets and liabilities statements are shown inclusive of GST.

Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

Leases

At inception of a contract, the association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the association where the association is a lessee. However, all contracts that are classified as short term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. As this rate cannot be readily determined, the association has used the incremental borrowing rate.

The right-of-use asset comprises the initial measurement of the corresponding lease liability as mentioned above. The subsequent measurement of the right-of-use asset is at cost less accumulated depreciation.

The right-of-use asset is depreciated over the lease term.

New and amended accounting policies adopted by the association

The association has adopted the amendments to AASB16 which introduced an optional practical expedient that simplifies how a lessee accounts for rent concessions that are a direct consequence of COVID-19.

The difference between the carrying amount of the original lease liability and the revised lease liability has been recognised in the Profit & Loss statement for the current financial year.

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
Note 2: Revenue and Other Income		
Revenue:		
Interest revenue	1,294.42	2,043.99
Victim Compensation Reports	0.00	136.36
Book Sales	0.00	22.73
Grants (State) - Department of Communities and Justice	237,916.60	229,583.10
Grants - Other	32,904.72	31,144.40
Donations received	1,436.75	1,260.77
Miscellaneous Income	1,328.09	118.18
Cashflow boost	14,676.00	10,000.00
	<u>289,556.58</u>	<u>274,309.53</u>

Note 3: Cash assets

Bank accounts:		
- Cash at bank	313,653.73	184,008.91
Other cash items:		
- Cash on hand	200.00	200.00
	<u>313,853.73</u>	<u>184,208.91</u>

Note 4: Receivables

Current

Other debtors	9.59	110.00
	<u>9.59</u>	<u>110.00</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
Note 5: Other Assets		
Current		
Prepayments	4,790.86	1,461.82
	<u>4,790.86</u>	<u>1,461.82</u>
Note 6: Property, Plant and Equipment		
Other plant and equipment:		
- At cost	123,960.02	123,960.02
- Less: Accumulated depreciation	(123,960.02)	(123,339.35)
	<u>0.00</u>	<u>620.67</u>
Right-of-Use Asset		
- At cost	9,069.58	9,069.58
- Less: Accumulated depreciation	(5,698.51)	(2,675.32)
	<u>3,371.07</u>	<u>6,394.26</u>
	<u>3,371.07</u>	<u>7,014.93</u>
Note 7: Payables		
Unsecured:		
- Creditors & Accruals	10,486.68	8,969.15
- Unexpended Grants	128,024.50	26,656.91
	<u>138,511.18</u>	<u>35,626.06</u>
	<u>138,511.18</u>	<u>35,626.06</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
Note 8: Financial Liabilities		
Current		
Unsecured:		
- Lease liabilities	3,182.00	3,287.59
	<u>3,182.00</u>	<u>3,287.59</u>
	<u>3,182.00</u>	<u>3,287.59</u>
Non-Current		
Unsecured:		
- Lease liabilities	361.26	3,322.25
	<u>361.26</u>	<u>3,322.25</u>
	<u>361.26</u>	<u>3,322.25</u>
Note 9: Tax Liabilities		
Current		
GST payable	15,543.55	4,568.43
Amounts withheld from salary & wages	7,374.00	6,710.00
	<u>22,917.55</u>	<u>11,278.43</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
Note 10: Provisions		
Current		
Provision for Interpreting Services	0.00	1,848.40
Provision for Annual Leave	17,600.17	11,738.34
Provision for Maternity Leave	17,065.44	19,168.80
	<u>34,665.61</u>	<u>32,755.54</u>
Non Current		
Provision for Long Service Leave	19,417.09	15,150.09
	<u>19,417.09</u>	<u>15,150.09</u>

There were 5 employees at the end of the year

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

Compilation Report to ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

I have compiled the accompanying special purpose financial statements of ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2021, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide financial information to the committee of management.

The Responsibility of the Committee

The committee of ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

My Responsibility

On the basis of information provided by the committee, I have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

I have applied my expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. I have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, I am not required to verify the reliability, accuracy or completeness of the information provided to me by management to compile these financial statements. Accordingly, I do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. I do not accept responsibility for the contents of the special purpose financial statements.



JOHN G OEHLERS, CHARTERED ACCOUNTANT
SUITE 8, 23 NARABANG WAY, BELROSE, NSW 2085

15 October, 2021

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

Income and Expenditure Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Victim Compensation Reports	0.00	136.36
Interest received	1,294.42	2,043.99
Book Sales	0.00	22.73
Grants (State)- NSW Dept of Comm&Justice	237,916.60	229,583.10
Grants - Other	32,904.72	31,144.40
Donations received	1,436.75	1,260.77
Miscellaneous Income	1,328.09	118.18
Cashflow boost	14,676.00	10,000.00
Total income	<u>289,556.58</u>	<u>274,309.53</u>
Expenses		
Administration Expenses		
- Amenities & Cleaning	4,011.20	3,850.96
- Audit Fees	3,250.00	2,900.00
- Subscription & Filing Fees	124.30	1,331.07
- Insurance	5,936.09	5,513.33
- Repairs & Maintenance	110.00	20.45
- Printing, Postage & Stationery	1,123.42	1,647.48
- Telephone & Fax	4,019.70	4,203.07
- IT & Internet	2,779.82	2,767.18
- Relocation expenses	0.00	1,076.82
	<u>21,354.53</u>	<u>23,310.36</u>
Program Costs		
- Resources & Group work	1,030.99	5,848.75
- Planning expenses	1,675.87	0.00
- Project expenses	(941.53)	0.00
	<u>1,765.33</u>	<u>5,848.75</u>
Employment Expenses		
- Gross wages	206,759.15	192,036.26
- Superannuation contributions	19,473.91	18,083.14
- Insurance	3,976.54	778.26
- Staff verification check fees	80.35	0.00
	<u>230,289.95</u>	<u>210,897.66</u>

The accompanying notes form part of these financial statements.

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

Income and Expenditure Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Other Employment Expenses		
- Provision for Long Service Leave	4,267.00	4,641.52
- Leave Entitlements	5,861.83	5,601.54
- Provision for Maternity Leave	(2,103.36)	4,553.67
- Training & Conferences	1,677.55	1,325.13
- Staff Travel	1,262.80	1,382.44
- Supervision	4,440.00	3,010.00
- Staff amenities & other expenses	592.90	0.00
	<u>15,998.72</u>	<u>20,514.30</u>
Advertising & promotion	4,250.00	0.00
General Expenses		
- Bank charges	164.51	128.78
- Rent	(531.33)	(515.97)
- Equipment	400.00	640.17
	<u>33.18</u>	<u>252.98</u>
Depreciation	3,643.86	3,767.23
Electricity	384.62	357.98
Interest deductions	241.53	362.79
Total expenses	<u>277,961.72</u>	<u>265,312.05</u>
Profit from ordinary activities before income tax	11,594.86	8,997.48
Income tax revenue relating to ordinary activities	0.00	0.00
Net profit attributable to the association	11,594.86	8,997.48
Total changes in equity of the association	11,594.86	8,997.48
Opening retained profits	91,375.70	82,378.22
Net profit attributable to the association	11,594.86	8,997.48
Closing retained profits	102,970.56	91,375.70

The accompanying notes form part of these financial statements.