

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

ABN 95 185 172 618

**Financial Statements
For the year ended 30 June 2023**

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 2023

Your committee members submit the financial accounts of the ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED for the financial year ended 30 June 2023.

Committee Members

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

Alison Huggan

Debra Venables

Tracy Phillips

Claire Affleck-Warn

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 2023	30 June 2022
\$149.13	\$2,379.68

Signed in accordance with a resolution of the Members of the Committee on 6 October 2023.



Alison Huggan



Debra Venables

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 2023, 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 2023 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 2023, 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.

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

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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.

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(1) of the Charitable Fundraising Act 1991. Accordingly, I have performed additional work beyond that which is

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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 2023;
- (b) the accounts have been properly drawn up, and the associated records have been properly kept for the period from 1 July 2022 to 30 June 2023, 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 2022 to 30 June 2023 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.

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 2023 and of its performance for the year then ended; and

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- (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 6 October 2023:



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

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Statement by Members of the Committee

For the year ended 30 June 2023

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 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
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

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED**ABN 95 185 172 618****Statement of Profit or Loss and Other Comprehensive Income****For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
Revenue	2	390,662.47	447,730.94
Gross profit		390,662.47	447,730.94
Employee expenses/payments		(335,777.49)	(324,677.15)
Administration/Other expenses		(54,735.85)	(120,674.11)
Profit before income tax		149.13	2,379.68
Income tax (credit) expense		0.00	0.00
Profit for the year		149.13	2,379.68
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		149.13	2,379.68

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 2023

	Note	2023 \$	2022 \$
Assets			
Current Assets			
Cash assets	3	202,877.69	277,654.50
Receivables	4	22.00	25.00
Other	5	987.12	5,211.77
Total Current Assets		203,886.81	282,891.27
Non-Current Assets			
Property, plant and equipment	6	0.00	347.88
Total Non-Current Assets		0.00	347.88
Total Assets		203,886.81	283,239.15
Liabilities			
Current Liabilities			
Payables	7	22,963.78	98,655.73
Financial liabilities	8	0.00	317.87
Current tax liabilities	9	13,559.64	14,019.11
Provisions	10	33,318.01	40,503.25
Total Current Liabilities		69,841.43	153,495.96
Non-Current Liabilities			
Provisions	10	28,546.01	24,392.95
Total Non-Current Liabilities		28,546.01	24,392.95
Total Liabilities		98,387.44	177,888.91
Net Assets		105,499.37	105,350.24
Members' Funds			
Retained profits		105,499.37	105,350.24
Total Members' Funds		105,499.37	105,350.24

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the year ended 30 June 2023

	2023	2022
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	387,989.35	447,468.08
Payments to Suppliers and employees	(465,427.59)	(483,771.06)
Interest received	2,676.12	247.45
Interest and other costs of finance	(14.69)	(143.70)
Net cash provided by (used in) operating activities (note 2)	<u>(74,776.81)</u>	<u>(36,199.23)</u>
Net increase (decrease) in cash held	(74,776.81)	(36,199.23)
Cash at the beginning of the year	<u>277,654.50</u>	<u>313,853.73</u>
Cash at the end of the year (note 1)	<u><u>202,877.69</u></u>	<u><u>277,654.50</u></u>

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the year ended 30 June 2023

2023

2022

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	202,677.69	277,454.50
Cash on hand	200.00	200.00
	<u>202,877.69</u>	<u>277,654.50</u>

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

Operating profit (loss) after tax	149.13	2,379.68
Depreciation	347.88	3,023.19
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	3.00	(15.41)
(Increase) decrease in prepayments	4,224.65	(420.91)
Increase (decrease) in other creditors	(75,691.95)	(39,855.45)
Increase (decrease) in lease liabilities	(317.87)	(3,225.39)
Increase (decrease) in sundry provisions	(3,491.65)	1,915.06
Net cash provided by (used in) operating activities	<u>(74,776.81)</u>	<u>(36,199.23)</u>

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Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Statement of Significant Accounting Policies

The financial report is a special 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 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.

a) 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 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	100%
Right-of-Use Asset	33.33%

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.

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Notes to the Financial Statements

For the year ended 30 June 2023

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 an employee superannuation fund 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 call deposits with banks or financial institutions.

Current Assets

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.

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Notes to the Financial Statements

For the year ended 30 June 2023

2023

2022

Note 2: Revenue and Other Income

Revenue:

Interest revenue	2,676.12	247.45
Grants (State)- NSW Dept of Comm&Justice	348,286.71	391,227.60
Grants - Other	32,960.00	47,312.19
Club Grants	0.00	5,000.00
Donations received	3,596.00	1,376.42
Miscellaneous Income	3,143.64	2,567.28
	<u>390,662.47</u>	<u>447,730.94</u>

Note 3: Cash assets

Bank accounts:		
Cash at bank	1,885.87	4,328.80
Business Online Saver	69,103.55	143,254.15
Term Deposit	131,688.27	129,871.55
Other cash items:		
Cash on hand	200.00	200.00
	<u>202,877.69</u>	<u>277,654.50</u>

Note 4: Receivables

Current

Other debtors	22.00	25.00
	<u>22.00</u>	<u>25.00</u>

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Notes to the Financial Statements

For the year ended 30 June 2023

2023

2022

Note 5: Other Assets

Current

Prepayments	987.12	5,211.77
	<u>987.12</u>	<u>5,211.77</u>

Note 6: Property, Plant and Equipment

Other plant and equipment:

- At cost	0.00	5,545.46
- Less: Accumulated depreciation	0.00	(5,545.46)
	<u>0.00</u>	<u>0.00</u>

Other property, plant and equipment:

- At cost	9,069.58	9,069.58
- Less: Accumulated depreciation	(9,069.58)	(8,721.70)
	<u>0.00</u>	<u>347.88</u>
	<u>0.00</u>	<u>347.88</u>

Note 7: Payables

Unsecured:

- Creditors & Accruals	22,963.78	14,302.62
- Unexpended Grants	0.00	84,353.11
	<u>22,963.78</u>	<u>98,655.73</u>
	<u>22,963.78</u>	<u>98,655.73</u>

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Notes to the Financial Statements

For the year ended 30 June 2023

2023

2022

Note 8: Financial Liabilities

Current

Unsecured:

- Lease liabilities	0.00	317.87
	0.00	317.87
	0.00	317.87

Note 9: Tax Liabilities

Current

GST payable control account	6,151.64	3,789.11
Amounts withheld from salary & wages	7,408.00	10,230.00
	13,559.64	14,019.11

Note 10: Provisions

Current

Provision for employee leave entitlements	33,318.01	40,503.25
	33,318.01	40,503.25

Non Current

Provision for employee Long Service leave	28,546.01	24,392.95
	28,546.01	24,392.95

There were 5 employees at the end of the year

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Compilation Report to ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

We 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 2023, 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.

Our Responsibility

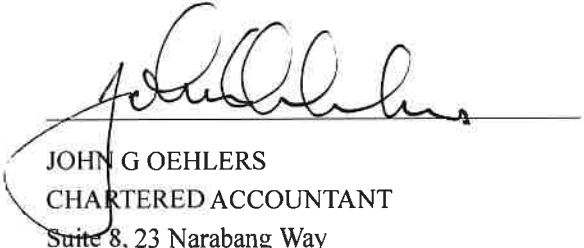
On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our 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. We 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, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we 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. We do not accept responsibility for the contents of the special purpose financial statements.



JOHN G OEHLERS
CHARTERED ACCOUNTANT
Suite 8, 23 Narabang Way
Belrose, N.S.W. 2085
6 October 2023

ROSEBANK CHILD SEXUAL ABUSE SERVICE INCORPORATED

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Income and Expenditure Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Interest received	2,676.12	247.45
Grants (State)- NSW Dept of Comm&Justice	348,286.71	391,227.60
Grants - Other	32,960.00	47,312.19
Club Grants	0.00	5,000.00
Donations received	3,596.00	1,376.42
Miscellaneous Income	3,143.64	2,567.28
Total income	<u>390,662.47</u>	<u>447,730.94</u>
Expenses		
Administration Expenses		
- Amenities & Cleaning	4,208.67	3,848.92
- Audit Fees	3,650.00	3,400.00
- Subscription & Filing Fees	1,680.26	1,473.04
- Insurance	5,932.34	5,980.54
- Repairs & Maintenance	34.49	41.81
- Printing, Postage & Stationery	1,204.99	811.35
- Telephone & Fax	3,679.58	4,544.28
- IT & Internet	2,727.39	12,342.99
	<u>23,117.72</u>	<u>32,442.93</u>
Program Costs		
- Resources & Group work	759.49	1,202.28
- Planning expenses	19,660.00	446.00
- Project expenses	8,182.00	54,705.25
	<u>28,601.49</u>	<u>56,353.53</u>
Employment Expenses		
- Gross wages	275,447.77	273,675.08
- Superannuation contributions	28,521.79	27,364.25
- Worker's compensation	6,192.02	5,624.77
	<u>310,161.58</u>	<u>306,664.10</u>
Other Employment Expenses		
- Provision for Long Service Leave	4,153.06	4,975.85
- Leave Entitlements	(6,005.76)	5,034.61
- Provision for Maternity Leave	(1,179.48)	803.04

The accompanying notes form part of these financial statements.

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Income and Expenditure Statement**For the year ended 30 June 2023**

	2023	2022
	\$	\$
- Training & Conferences	1,471.36	670.00
- Staff Travel	1,642.85	526.72
- Supervision	4,986.00	4,720.00
- Staff amenities & other expenses	887.88	836.83
	<u>5,955.91</u>	<u>17,567.05</u>
Advertising & promotion	10,550.00	4,500.00
General Expenses		
- Bank charges	148.75	175.36
- Rent	3,108.36	0.00
- Equipment	4,083.00	23,162.41
	<u>7,340.11</u>	<u>23,337.77</u>
Depreciation	347.88	3,023.19
Electricity	2,943.53	1,318.99
Water	1,480.43	0.00
Interest deductions	14.69	143.70
Total expenses	<u>390,513.34</u>	<u>445,351.26</u>
Profit from ordinary activities before income tax	149.13	2,379.68
Income tax revenue relating to ordinary activities	0.00	0.00
Net profit attributable to the association	149.13	2,379.68
Total changes in equity of the association	149.13	2,379.68
Opening retained profits	105,350.24	102,970.56
Net profit attributable to the association	149.13	2,379.68
Closing retained profits	105,499.37	105,350.24

The accompanying notes form part of these financial statements.