


CAREACTIVITIES

Before & After School Care

ANNUAL REPORT

2023- 2024

www.careactivities.org.au

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Proud to be

RATED

MEETING

NATIONAL QUALITY STANDARD

2024 AGM Agenda

AGM ran in conjunction with CALM Inc.

1. Welcome and Apologies- Garry Collins
2. Acknowledgement of Country
3. Acceptance of Minutes 2022/23- Garry
4. Presentation of Presidents Report (CALM & Care)- Garry
5. Presentation of CEO Report (CALM & Care)- Sheena
6. Presentation of Treasurers Report- Gemma Morgan
7. Introduction of Returning Officer- Ben McEwan
8. Nomination of Board Members (CALM & Care)- Ben
9. Appointment of Auditor 2023/4 (CALM & Care)- Chair
10. General Business- any items received before 22/10/23
11. Closing Remarks-Sheena



Board of CALM/ Care Activities Annual General Meeting

Wednesday 25 October, 2023

MINUTES

Acknowledgement of Country: Prue Hughes

- Welcome:** Meeting commenced 5.05 pm by Garry Collins

Present: Garry Collins, Terry Hardman, Prue Hughes, Emma Cook;
Allison Forsyth, Astrid Hocking; Laura Watts, Amanda Morrison, Nic
Snellgrove, Kath Webb
By video link - Ben McEwan; Jacque McEwan; Luke Hughes

Apologies: Sheena Harvey, Gemma Morgan, Gwenda Brownell

Welcome by Prue.

Prue showcases the Rise Youth Podcast project, showing a short video and giving an outline of the project. Its success has resulted in extension, with a further 10 podcasts shortly to be rolled out.

- Business arising from previous minutes:**

Nothing raised. No comments or objections to minutes of last AGM.

MINUTES AGM 26.10.2022 ACCEPTED

Moved: Emma Cook

Seconded: Laura Watts

CARRIED

- Presentation of reports:**

PRESIDENT (Garry):

Reads and tables report

C.E.O. (Sheena)

Report tabled and video presentation by Sheena played.

TREASURER

In Gemma's absence Garry makes comment on profit/loss section of the Financial Report, stressing the Board has no concern with the \$44k loss following a \$95k profit in 2022 because of the overall healthy state of the organisations financial position; he notes every project undertaken has exceeded all expectation and considers the outcome a comfortable finish to the year

REPORTS ACCEPTED

Moved: Prue Hughes

Seconded: Nic Snellgrove

CARRIED

- Election of Office Bearers and Board:**

Ben McEwan Returning Officer

All executive positions declared vacant. Nominations unopposed and duly elected -

Garry Collins	President
Terry Hardman	Secretary
Gemma Morgan	Treasurer

Board members elected unopposed -

Luke Hughes
Astrid Hocking
Anastasia Mortimer

(The position of Vice President remains vacant)

5. Appointment of Public Officer:

MOTION: *Terry Hardman continue in the role of Public Officer*

Moved: Emma Cook *Seconded:* Luke Hughes CARRIED

6. Selection of Auditor for 2022/2023:

MOTION: *McEwan and Partners remain auditors for 2023/2024*

Moved: Amanda Morrison *Seconded:* Prue Hughes CARRIED

7. General Business:

Nothing raised.

Meeting closed: 5.26 pm

Minute Secretary: Terry Hardman

ACCEPTANCE OF MINUTES

These minutes are a true and accurate record of this meeting.

Chairman

Witness

Presidents Report 2024



This has been another year when we have been able to expand our influence further. We have been recognised by the NSW Government as a reliable and capable service provider. This demonstrates respect and recognition for the management team and especially the reputation our service teams have in the field. Congratulations to everyone involved in our operations.

With the expansion of our work, it has been a godsend to have Managers to take so much pressure off our CEO. Thanks to Prue, Caitlen, and Kath.

Our Care Activities team have been working hard this past year all be it under some adversity and have been able to regain financial stability after the impact from Covid. It would appear we are now over the worst of this, and we hope to expand and consolidate our services further.

Our future looks promising and if we continue with our past performance, we can expect to deliver great services to the people in our region.

Garry Collins
President- CALM Inc and Care Activities



CEO Report



I am pleased to present this year's annual report, which reflects our commitment to hard work, positive outcomes, and the inevitability of change. For the second consecutive year, we have achieved an annual profit, bringing us closer to our pre-COVID financial position. We conclude this fiscal year with stable leadership, a key objective outlined in our current Strategic Plan.



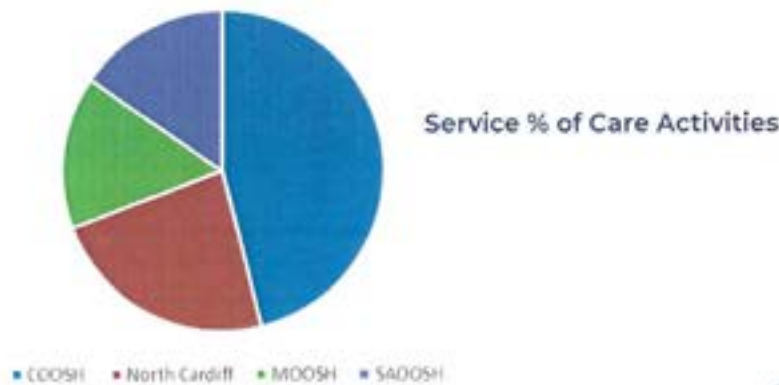
This year, we trialed a 'Educator Quality Lead' position, which reconfirmed our organisational need for a Manager: OOSH Services to drive operational consistency and excellence. In February 2024, we welcomed Caitlen to the team, just in time for a busy month that included recruiting for three out of four Supervisor positions, a spot check, Assessment & Rating at Cardiff, and a minor bus incident. I cannot express enough how grateful I am to have filled this role with an exceptional and experienced OOSH leader.

We have continued to pursue our goal of ensuring all Care Activities OOSH services are rated as 'Meeting' National Quality Standards, with Cardiff OOSH and VC passing with flying colours. We appreciate the assessor for scheduling our visit prior to Laura's parental leave, allowing her to celebrate the success of the service she is so proud of before welcoming her beautiful baby boy.

In addition, we have reflected on our disability inclusion strategies, reaffirming our core values of social justice and risk minimisation for the safety of all children and staff. This reflection was supported by a comprehensive review of our organisational policies.

As a sector, we face challenges posed by the high cost of living for parents. Our parent OOSH debt remains high, as do the operational costs of running our services. We are committed to navigating these challenges ethically and sustainably.





Our services maintain close collaboration with each school to ensure flexibility in our shared spaces, expectations, and service delivery as integral members of the school community. We extend our gratitude to Cardiff, Cardiff North, Salt Ash, and Morisset Public Schools for their continued support and for welcoming us into their communities.

This year, we were grateful to receive the ECEC Workforce grant, which enabled us to provide our staff with free professional development. Additionally, we have been able to offer salary packaging benefits and paid parental leave. Our staff have been outstanding, demonstrating teamwork not only within their individual services but also supporting each other across all services.

Looking ahead, we will continue to focus on our 2023-2026 strategic drivers of 'service sustainability' and 'service quality', with the following key focus areas:

- Stable leadership
- Growth
- Ethical approach
- Safety and environment

As I write this report, we eagerly anticipate the release of tender documents for Cardiff North Public School and the upcoming government-funded wage increase. We will work diligently to secure this much-loved service beyond January 2025 and to implement as many benefits as possible for our amazing staff.

To the Board, I personally thank you for your ongoing support and commitment to Care Activities.

Sheena Harvey

Chief Executive Officer



I am delighted to be writing my first AGM Managers report as the Manager for Care Activities OOSH Services. As I reflect on my initial six months with Care Activities, I am filled with a deep sense of gratitude and enthusiasm.

The staff have been incredibly welcoming, and their dedication and passion for our goals have made my transition both smooth and inspiring. I am excited to share our progress with you and look forward to the many opportunities and achievements that lie ahead.

Staff Update/ Shout out

- Laura welcomed her beautiful baby boy in June – Arthur Wattam
- 3 Brand new supervisors! Savannah, Madelin and Nicole.
- Amy continues to be devoted to North Cardiff and her WHS role. She has been a massive help to myself while I learn the ropes of Care Activities.
- Few educator shout outs- Carol, Rob, Abby and Nikolina who have continuously gone above and beyond to help, especially with filling gaps within the rosters.



Community Initiatives / Program Highlights

- Lake Mac Sustainability Grant at Cardiff proved to be a massive hit not only with the children but the staff. April who is studying environmental science took this project on and enjoyed being able to share her passion for the environment with the service.



- In the community at Salt Ash – Our SAOOSH Supervisor Nicole loves getting involved in the school community where she can. Not only is this an awesome way to strengthen the school relationships but it also helps us to gain the respect and to be recognised as part of the school community.

Nicole has recently helped out on the BBQ at the athletics carnival, and tagged along as a helper for the recent all school excursion to Murrook. Nicole states in her Facebook post that *"The children were so excited that they couldn't wait for OOSH that afternoon to explore the school grounds and search for bush resources, such as lemon myrtle leaves from the tree"*.



I love that this showcases collaboration between the school and OOSH.



As we look forward to the coming year, I am excited about the opportunities ahead. Some future focuses are to build a stronger presence within our school communities, enhancing our connection and impact. Additionally, I would like to focus on strengthening our organisational procedures and workflows, ensuring that we continue to support our team effectively and efficiently.

I am also eager to expand our organisation within a stable timeframe, broadening our reach, and making an even greater difference in the lives of the children and families we serve.

Thank you for your continued support and guidance,

Caitlen Bartlett

OOSH Manager- Care Activities Inc.

Strategic Drivers:

- Sustainability
- Service Quality

Values:

- Care
- Honesty
- Integrity
- Respect
- Safety
- Sustainability

Missions:

- Provide quality OOSH EVC
- Strong school relationships
- Support charitable activities

Core Values:

- Child Safety
- Care and Respect
- Educator Integrity

Feedback:

- Top Values: child safety, care, respect
- What Families Value: safety, supervision
- What's Working: child led opportunities, relationships with Educators
- What Can Be Improved: recruitment, communication

2023-2026 Strategic Plan

Strategic Priorities:

Stable Leadership:
Consistent team drives quality | Strong school relationships
Support for supervisors | Quality Educator recruitment

Growth:
Child focused | Enrolment growth | Expanding programs
Innovative marketing | Business development

Ethical Approach:
Child well-being | Financial sustainability
Support charitable activities | Advocate for Educators

Safety & Environment:
Family Support Worker | Child Safe Standards
Educator wellbeing & safety

Service Quality:

- Focus on safety and well-being
- Ethical practices
- Transparency and communication
- Behavior management is clear

Ensuring Sustainability:

- Increase enrolments
- Budget management
- Retain committed staff
- Strengthen principal relationships



2023-24 Our Year in Pictures



Care Activities Incorporated
ABN 49 640 551 361

Financial Report

30 June 2024

Care Activities Incorporated
Financial Report – 30 June 2024

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Care Activities Incorporated

Committee's report

Your committee members submit the financial report of Care Activities Incorporated for the financial year ended 30 June 2024.

Committee Members

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

G Collins
T Hardman
G Brownwell
L Hughes
G Morgan
A Hocking Appointed on 25 October 2023
A Mortimer Appointed on 25 October 2023

Principal activities

The objectives include:

- (a) To conduct childcare services in the Lake Macquarie areas;
- (b) To conduct such other charitable activities in the Lake Macquarie district as the Board from time to time determines;
- (c) To support directly or indirectly charitable activities of any other charities whose activities are carried out in the Lake Macquarie district; and
- (d) To make donations to any other charity which conducts its activities in the Lake Macquarie district.
- (e) At all times to carry out its activities in accordance with the Mission Statement.

Significant Changes


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

Review of operations

	2024	2023
	\$	\$
Net Profit/(loss)	<u>51,531</u>	<u>63,018</u>

Signed in accordance with a resolution of the members of the committee.


Garry Collins
Chair


Gemma Morgan
Treasurer

Toronto
3 September 2024

Income and Expenditure Statement

For the year ended 30 June 2024

	2024 \$	2023 \$
Income		
Before and after school vouchers	-	95,328
Childcare benefits	879,553	691,337
Childcare fees	352,486	327,052
Grant – Children's services program	6,537	1,863
Grant – Department of Education	3,556	3,794
Interest	2	-
Lake Macquarie City Council – Naidoc week	-	350
Policy refunds	-	80
Sundry	22	-
Total Income	1,242,156	1,119,804
Expenses		
Accounting Fees	22,660	23,800
Advertising and promotion	383	127
Agency Temp Staff	10,690	10,849
Allowances	3,733	2,958
Asset purchases	841	-
Audit fees	4,665	4,450
Bank Charges	156	38
Badges	56	141
Business Planning Costs	-	3,958
Cleaning and pest control	1,953	1,083
Computer expenses	4,915	3,830
Consultancy Fees	2,219	-
Depreciation	4,110	11,257
Employment Support & Super	400	-
Fees and permits	15	3,390
Flowers and gifts	404	170
Health and safety	2,037	1,844
Insurance	20,880	25,511
Internet	-	142
Legal fees	1,976	-
Management and administration fees	133,731	144,018
Meeting Expenses	446	225
Membership and subscriptions	10,971	10,029
Motor vehicle expenses	19,332	6,983
Petty Cash	2,073	2,521
Printing and stationery	4,791	4,137
Project support services	46,325	41,297
Recruitment	24,419	9,409
Refund – fees	6,509	1,281
Rent	38,880	45,186
Repairs and Maintenance	53	-
Salaries and wages	809,917	691,563
Staff amenities	407	45
Sundry Expenses	-	42
Telephone and fax charges	5,703	5,167
Training and development	4,975	1,335
Total Expenses	1,190,625	1,056,786
Net Profit/(loss) before income tax	51,531	63,018
Income tax expense	-	-
Net Profit/(loss)	51,531	63,018

The above income and expenditure statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2024

	Notes	2024 \$	2023 \$
Current assets			
Cash and cash equivalents	2	367,884	307,608
Trade and other receivables	3	32,199	26,307
Other	4	10,205	6,676
Total current assets		410,288	340,591
Non-current assets			
Property, plant and equipment	5	7,068	8,560
Total non-current assets		7,068	8,560
Total assets		417,356	349,151
Current liabilities			
Trade and other payables	6	85,386	65,519
Provisions	7	23,768	17,410
Other	8	22,750	33,585
Total current liabilities		131,904	116,514
Non-current liabilities			
Provisions	9	9,978	8,694
Total non-current liabilities		9,978	8,694
Total liabilities		141,882	125,208
Net assets		275,474	223,943
Members' Funds			
Retained profits	10	275,474	223,943
Total Members' funds		275,474	223,943

The above balance sheet should be read in conjunction with the accompanying notes.

Care Activities Incorporated

Statement of Changes in Equity

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Total members' funds at the beginning of the financial year		223,943	160,925
Total recognised income and expense for the year	10	51,531	63,018
Total members' funds at the end of the financial year	10	<u>275,474</u>	<u>223,943</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers (inclusive of goods and services tax)		1,236,956	1,102,340
Payments to suppliers and employees (inclusive of goods and services tax)		(1,174,064)	(1,091,590)
		<u>62,892</u>	<u>10,750</u>
Interest received		2	-
Net cash inflow (outflow) from operating activities	11	<u>62,894</u>	<u>10,750</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(2,618)	(5,355)
Net cash inflow (outflow) from investing activities		<u>(2,618)</u>	<u>(5,355)</u>
Net increase (decrease) in cash held		60,276	5,395
Cash at the beginning of the financial year		307,608	302,213
Cash at the end of the financial year	2	<u>367,884</u>	<u>307,608</u>

The above cash flow statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

30 June 2024

Note 1. Summary of significant accounting policies

This financial report is for Care Activities Incorporated (the Association) and is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *NSW Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity. The committee has determined that the association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

Statement of Compliance

The financial report has been prepared in accordance with the *NSW Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*, and the basis of recognition and measurement specified by all relevant Australian Accounting Standards and Interpretations.

Basis of Preparation

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 significant 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 exempt from income tax under Australian taxation laws in accordance with section 50-70 of the *Income Tax Assessment Act 1997*. The association is not liable for income tax therefore no provision is made.

(b) Property, Plant and Equipment

Motor vehicles and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Any assets purchased for projects will be expensed to the specific project immediately.

(c) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(e) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of 3 months or less.

(g) Trade and other receivables

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(h) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Notes to the Financial Statements

30 June 2024 (continued)

Note 1. Summary of significant accounting policies (continued)**(h) Revenue and other income (continued)**

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

(i) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

(j) Trade and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Note 2. Current assets – Cash and cash equivalents

	2024 \$	2023 \$
Cash at bank and on hand	<u>367,884</u>	<u>307,608</u>
The above figures are reconciled to cash at the end of the financial year as shown in the cash flow statement as follows:		
Balances as above	367,884	307,608
Less: Bank overdrafts	-	-
Balances per cash flow statement	<u>367,884</u>	<u>307,608</u>

Note 3. Current assets – Trade and other receivables

	2024 \$	2023 \$
Trade debtors	28,578	22,686
Security Deposit	3,621	3,621
	<u>32,199</u>	<u>26,307</u>

Note 4. Current assets – Other

	2024 \$	2023 \$
Prepayments	<u>10,205</u>	<u>6,676</u>

Note 5. Non-current assets – Property, plant and equipment

	2024 \$	2023 \$
Plant and equipment		
At cost	73,330	70,712
Less: Accumulated depreciation	(66,262)	(62,152)
Total plant and equipment	<u>7,068</u>	<u>8,560</u>

Notes to the Financial Statements

30 June 2024 (continued)

Note 6. Current liabilities – Trade and other payables

	2024	2023
	\$	\$
Trade creditors	25,872	27,296
Accruals	38,319	31,857
Net BAS payable	938	4,168
Loan - CALM	20,257	2,198
	<u>85,386</u>	<u>65,519</u>

Note 7. Current liabilities - Provisions

	2024	2023
	\$	\$
Employee entitlements	<u>23,768</u>	<u>17,410</u>

Note 8. Current liabilities - Other

	2024	2023
	\$	\$
Before and after school vouchers	-	15,623
Income in advance – Childcare fees	22,750	17,962
	<u>22,750</u>	<u>33,585</u>

Note 9. Non-current liabilities - Provisions

	2024	2023
	\$	\$
Employee entitlements	<u>9,978</u>	<u>8,694</u>

Note 10. Members' Funds

	2024	2023
	\$	\$
Retained profits		
Retained profits at the beginning of the financial year	223,943	160,925
Net Profit/(loss)	51,531	63,018
Retained profits at the end of the financial year	<u>275,474</u>	<u>223,943</u>

Note 11. Reconciliation of net profit/(loss) to net cash inflow (outflow) from operating activities

	2024	2023
	\$	\$
Net profit/(loss)	51,531	63,018
Depreciation and amortisation	4,110	11,257
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(5,892)	(18,074)
(Increase)/Decrease in prepayments	(3,529)	(5,245)
Increase/(Decrease) in trade and other payables	19,867	(10,481)
Increase/(Decrease) in other operating liabilities	(10,835)	(32,304)
Increase/(Decrease) in provisions	7,642	2,579
Net cash inflow (outflow) from operating activities	<u>62,894</u>	<u>10,750</u>

Statement by Members of the Committee

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 8:

1. Presents a true and fair view of the financial position of Care Activities Incorporated as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Care Activities 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 committee and is signed for and on behalf of the committee by:



Gary Collins
Chair



Gemma Morgan
Treasurer

Toronto
3 September 2024

Independent Auditor's Report to the Members of Care Activities Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report as set out on pages 1 to 9, being a special purpose financial report, of Care Activities Incorporated (the Association), which comprises the committee's report, the income and expenditure statement for the year 30 June 2024, the balance sheet as at 30 June 2024, the statement of changes in equity as at 30 June 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, the financial report gives a true and fair view, in all material respects, the financial position of Care Activities Incorporated as at 30 June 2024 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the *NSW Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*.

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 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *NSW Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *NSW Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that 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 relating 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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

Independent Auditor's report to the Members of Care Activities Incorporated (continued)

Auditor's Responsibilities for the Audit of the Financial Report (continued)

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- 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.

We 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 we identify during our audit.

Ben McEwan CA
Registered Company Auditor

Newcastle
3 September 2024

McEwan and Partners Pty Ltd
Chartered Accountants

Care Activities Incorporated

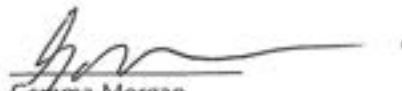
Certificate by the Members of the Committee

I, Garry Collins of 12 Biddabah Avenue, Warners Bay, NSW 2282 and I, Gemma Morgan of 16 Lonus Avenue, Whitebridge, NSW 2290 and certify that:

- (a) I attended the annual general meeting of the association held on 23 October 2024.
- (b) The financial statements for the year ended 30 June 2024 were submitted to the members of the association at its annual general meeting.



Garry Collins
Chair



Gemma Morgan
Treasurer

Toronto
3 September 2024