

**St John's Care**  
**Not for Profit (ACNC Non-reporting)**  
**ABN 40 172 941 355**  
**FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2017**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
<b>INCOME</b>			
<b>DONATIONS</b>			
	2		
General Donations Untied		155,575	155,274
Donations - Tied		59,593	15,000
		<u>215,168</u>	<u>170,274</u>
<b>GRANTS</b>			
Anglicare		23,000	23,204
Anglicare - DSS -Community Worker		20,144	23,587
Youth Care Canberra		231,226	121,590
		<u>274,370</u>	<u>168,381</u>
<b>ACTIVITIES</b>			
Marriage Education Course		1,330	3,040
Patch a Puzzle		493	337
		<u>1,823</u>	<u>3,377</u>
<b>OTHER</b>			
Interest		15,780	19,492
Licences Fees		3,300	-
Leasing		9,000	-
Management Fee - Youth Care Canberra		40,875	-
No Interest Loan Repayments		2,096	-
Other Income		-	672
		<u>71,051</u>	<u>20,164</u>
<b>TOTAL INCOME</b>		<b><u>562,411</u></b>	<b><u>362,196</u></b>
<b>EXPENDITURE</b>			
<b>COMMUNITY SERVICES</b>			
	3		
Food		30,202	28,029
Emergency Relief		53,451	66,602
Other Community Services		6,825	7,925
		<u>90,478</u>	<u>102,556</u>
<b>DONATIONS FROM TIED FUNDS</b>			
Youth Care Canberra		28,000	-
Stephan's Family Donations		16,593	-
		<u>44,593</u>	<u>-</u>
<b>COMMUNITY WORKER DIRECT COSTS</b>			
		28,347	
<b>YOUTH CARE CANBERRA DIRECT COSTS</b>			
	4		
		231,226	118,481
<b>OPERATION MANAGER DIRECT COSTS</b>			
		38,964	-
<b>ADMINISTRATION COSTS</b>			
	5		
Depreciation		9,229	-
<b>TOTAL EXPENDITURE</b>		<b><u>599,396</u></b>	<b><u>325,514</u></b>

## St John's Care

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2017 (Continued)

<b>Profit before income tax</b>	(36,984)	36,682
Income tax expense	-	-
<b>Profit for the year</b>	(36,984)	36,682
<b>Other comprehensive income</b>	-	-
<b>Total comprehensive income for the year</b>	-	-
<b>Total comprehensive income attributable to members of the entity</b>	(36,984)	36,682

The accompanying notes form part of these financial statements.

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	110,413	104,082
Investments		480,000	480,000
Trade and other receivables	6	2,050	69,336
Other assets		-	29,750
<b>TOTAL CURRENT ASSETS</b>		592,463	683,168
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	18,761	35,015
<b>TOTAL NON-CURRENT ASSETS</b>		18,761	35,015
<b>TOTAL ASSETS</b>		611,225	718,183
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	51,573	26,099
Unexpended grants & donations	9	10,190	52,752
<b>TOTAL CURRENT LIABILITIES</b>		61,763	78,850
<b>NON-CURRENT LIABILITIES</b>			
		-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		61,763	78,850
<b>NET ASSETS</b>		549,462	639,333
<b>EQUITY</b>			
Retained earnings		639,333	602,652
Prior year adjustment	10	(58,692)	-
Capital grant	11	5,805	-
Current year earnings		(36,984)	36,681
<b>TOTAL EQUITY</b>		549,462	639,333

The accompanying notes form part of these financial statements.

**St John's Care**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

	Note	Retained Earnings 2017
<b>Balance at 1 July 2015</b>		602,652
<b>Comprehensive income</b>		
Profit/(loss) for the year		36,681
Other comprehensive income for the year		-
<b>Total comprehensive income attributable to members of the entity for the year</b>		<u>36,681</u>
<b>Balance at 30 June 2016</b>		<u>639,333</u>
<b>Balance at 1 July 2016</b>		639,333
<b>Comprehensive income</b>		
Profit/(loss) for the year		(36,984)
Other comprehensive income for the year		-
<b>Total comprehensive income attributable to members of the entity for the year</b>		<u>(36,984)</u>
<b>Balance at 30 June 2017</b>		<u>549,462</u>

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Donations		214,343
Grants		274,370
Other receipts		51,570
Payments to suppliers and employees		(545,154.00)
Interest received		15,780
Net cash generated from operating activities	12	<u>10,909</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for property, plant and equipment		<u>(4,576)</u>
Net cash used in investing activities		<u>(4,576)</u>
Net increase in cash held		6,333
Cash and cash equivalents at beginning of financial year		<u>104,082</u>
Cash and cash equivalents at end of financial year		<u>110,415</u>

The accompanying notes form part of these financial statements.

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared on the basis that the organisation is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the committee members have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### Accounting Policies

##### a. Revenue

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

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

##### b. Property, Plant and Equipment

###### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by committee members to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present.

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

###### Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

##### c. Employee Provisions

###### Short-term employee benefits

Provision is made for the organisation's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The organisation's obligations for short-term employee benefits such as wages, salaries and sick leave

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

are recognised as part of accounts payable and other payables in the statement of financial position.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

d. **Cash on Hand**

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

e. **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from donors and any other outstanding receipts. 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.

f. **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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

g. **Income Tax**

No provision for income tax has been raised as the organisation is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

h. **Provisions**

Provisions are recognised when the organisation 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

i. **Comparative Figures**

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

Comparative figures have not been shown for the statement of cash flows as this item has not previously been included in the organisation's audited financial statements.

Where the organisation retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements must be presented.

j. **Accounts Payable 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 organisation during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

k. **Critical Accounting Estimates and Judgements**

The committee members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the organisation.

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Key estimates

(i) *Impairment*

The organisation assesses impairment at the end of each reporting period by evaluating conditions and events specific to the organisation that may be indicative of impairment triggers.

#### I. **New Accounting Standards for Application in Future Periods**

Accounting Standards issued by the AASB that are not yet mandatorily applicable to the organisation, together with an assessment of the potential impact of such pronouncements on the organisation when adopted in future periods, are discussed below:

- **AASB 1058: *Income of Not-for-Profit Entities*** (applicable to annual reporting periods beginning on or after 1 January 2019).

This Standard is applicable to transactions that do not arise from enforceable contracts with customers involving performance obligations.

The AASB 1058 are as follows significant accounting requirements of:

- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose the assets, liabilities and revenue are to be measured in accordance with other applicable Standards;
- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer.

An entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004 *Contributions*.

Although the committee members anticipate that the adoption of AASB 1058 may have an impact on the company's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- **AASB 2016-4: *Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities*** (applicable to annual reporting periods beginning on or after 1 January 2017).

This Standard amends AASB 136 *Impairment of Assets* to remove references to depreciated replacement cost as a measure of value in use for not-for-profit entities; and clarify that AASB 136 does not apply to non-cash-generating specialised assets that are regularly revalued to fair value under the revaluation model in AASB 116 and AASB 138: *Intangible Assets*, but applies to such assets accounted for under the cost model in those Standards.

AASB 2016-4 is not expected to have a significant impact on the organisation's financial statements.

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

NOTE 2: DONATIONS INCOME	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Donations General	140,575	155,274
Donation Shakespeare Trust	15,000	-
	<u>155,575</u>	<u>155,274</u>

Donations are received which are untied and can be used generally for operating the affairs of St John's Care Canberra.

Snow Foundation Food	12,000	15,000
Snow Foundation School Breakfast Activities	3,000	-
Snow Foundation YCC	28,000	-
Stephan's Family Appeal	16,593	-
	<u>59,593</u>	<u>15,000</u>

Donations are received which are tied and can only be used for those activities which are named by the Donor

NOTE 3: COMMUNITY SERVICES	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Food		
Food	26,110	28,029
Food Vouchers	4,092	-
	<u>30,202</u>	<u>28,029</u>
Emergency Relief		
Housing	7,157	9,894
Medical	5,662	3,532
Transport	5,301	3,551
Utilities	15,076	15,847
Motor Vehicle	11,589	15,431
No Interest Loan Scheme	5,005	5,753
Other	3,639	12,745
	<u>53,431</u>	<u>66,753</u>
Other Community Services		
Friday Lunches	2,289	2,956
Breakfast Club	759	1,085
Christmas Lunch	2,371	2,933
Marriage Education Courses	1,254	880
Patch a Puzzle	153	71
	<u>6,825</u>	<u>7,926</u>

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 4: YOUTH CARE CANBERRA DIRECT COSTS

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Salaries inc On Costs	153,406	80,095
Contribution for Administration	16,725	16,200
Contribution for Supervision	24,150	10,800
Recruitment Costs	2,349	408
Payroll Admin	1,353	-
Telephone	1,582	1,494
Food etc	1,712	305
Leasing Vehicle	9,000	9,000
Motor Vehicle Running Costs	6,944	17
YCC Licence Fee Office & Furn	3,300	-
Other	758	162
Unexpended Grant Carried Forward	9,947	-
	<u>231,226</u>	<u>118,481</u>

#### NOTE 4: ADMINISTRATION COSTS

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Salaries inc On Costs - Director and Admin Officer	136,268	78,515
Conferences, Subscriptions	1,707	1,873
Office Equipment & Furnishings	216	410
Maintenance & Repairs	363	8,654
Postage & Stationery	4,359	2,842
Telephone & Internet	3,361	2,079
Volunteers Expenses	77	230
Payroll Admin	890	1,075
Staff Training and Amenities	562	901
Other Expenses	3,042	7,898
Audit Fees	3,300	-
IT Consultant	2,415	-
	<u>156,559</u>	<u>104,477</u>

#### NOTE 5: CASH AND CASH EQUIVALENTS

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Cheque Account	11,255	43,343
At Call A/c	95,993	54,263
ANZ Debit Card	2,790	6,370
Cash float (specific fn)	374	106
	<u>110,413</u>	<u>104,082</u>

#### NOTE 6: TRADE AND OTHER RECEIVABLES

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Trade Debtors	<u>2,050</u>	<u>69,336</u>



## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 7: PROPERTY, PLANT AND EQUIPMENT

	2017	2016
	\$	\$
<b>Furniture and Fixtures</b>		
Furniture and Fixtures at Cost	20,156	22,601
Furniture and Fixtures Accum Dep'n	(17,093)	(10,334)
Kitchen Fitout	4,576	-
Total Furniture and Fixtures	7,639	12,266
<b>Office Equipment</b>		
Office Equipment at Cost	15,633	23,411
Office Equipment Accum Dep'n	(11,966.39)	(10,248)
Total Office Equipment	3,666	13,163
<b>Motor Vehicles</b>		
Motor Vehicles at cost	15,977	17,574
Motor Vehicles Depreciation	(8,521)	(7,989)
Total Motor Vehicles	7,456	9,586
	18,761	35,015

#### Movements in carrying amounts

	Furniture and Fixtures	Office Equipment	Motor Vehicles	Total
	\$	\$	\$	\$
Balance at 1 July 2016	12,266	13,163	9,586	35,015
Additions	4,576	-	-	4,576
Adjustment to cost	(2,445)	(7,779)	(1,597)	(11,821)
Depreciation expense	(4,173)	(2,660)	(2,397)	(9,230)
Prior year adjustment to depreciation expense	(2,586)	942	1,864	220
Carrying amount at 30 June 2017	7,639	3,666	7,456	18,761

#### NOTE 8: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2017	2016
	\$	\$
<b>CURRENT</b>		
Trade Creditors	45,952	-
GST Liabilities	5,620	12,323
Other Current Liabilities	1	13,776
	51,573	26,099

#### NOTE 9: UNEXPENDED GRANTS AND DONATIONS

	2017	2016
	\$	\$
<b>CURRENT</b>		
Youth Care Canberra Grant	9,947	52,751
Donations to Stephen's Family	243	-
	10,190	52,751

#### NOTE 10: PRIOR YEAR ADJUSTMENTS

	2017
	\$
Correction of GST account balance	(1,819)
Incorrect accrual of salaries at 30 June 2016	19,160
Donated food & goods in store	29,750
Prior year depreciation	11,601
	58,692

## St John's Care

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

#### NOTE 11: CAPITAL GRANT

2017

\$

Capital grant

5,805

Department for Infrastructure provided a grant to replace the Stove in Parish Centre kitchen for use in Friday and Christmas Lunches. Expenditure on the stove is included in Furniture and Fixtures and is depreciated.

#### NOTE 12: CASH FLOW INFORMATION

2017

\$

##### Reconciliation of cash flows from operating activities with net current year surplus

Net current year surplus	(36,984)
Non-cash flows in current year surplus:	1,819
– depreciation and amortisation	9,229
Changes in equity:	
– capital grant	5,805
– 2016 salary correction	(19,159)
Changes in assets and liabilities:	
– (increase)/decrease in accounts receivable	67,286
– (decrease)/increase in accounts payable and other payables	25,474
– (decrease)/increase in unexpended grants and donations	(42,561)
	<u>10,909</u>

## St John's Care

### COMMITTEE MEMBERS' DECLARATION ST JOHN'S CARE NOT FOR PROFIT (ACNC NON-REPORTING)

The committee members of the organisation declare that, in the committee members' opinion:

1. The financial statements and notes, as set out on pages 1 to 10, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards; and
  - b. give a true and fair view of the financial position of the registered entity as at 30 June 2017 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

---

(Name)

Dated this                      day of                      2017



Registered Company Auditor 15775  
22 Hensman Street LATHAM ACT 2615  
Mobile 0466 317 120

ABN 36 761 490 955

**INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF  
ST JOHN'S CARE NOT FOR PROFIT (ACNC NON-REPORTING)**

**Report on the Audit of the Financial Report**

I have audited the financial report of St John's Care (the registered entity), which comprises the balance sheet as at 30 June 2017, statement of changes in equity, the statement of profit or loss for the year then ended, the statement of cash flows and the committee's declaration.

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 registered entity 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. I have also fulfilled my other 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.

**Basis of Qualified Opinion**

Cash donations are a source of fundraising revenue for St John's Care. The registered entity has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to me regarding fundraising revenue from this source was limited, my audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. I therefore am unable to express an opinion on whether the recorded cash donations of St John's Care are complete.

**Qualified Opinion**

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the financial report of St John's Care is prepared in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Emphasis of Matter - Basis of Accounting**

The financial report has been prepared to assist the registered entity to meet the requirements of *Division 60 of the Australian Charities and Not for profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

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

The committee members are responsible for all other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2017, but does not include the financial report and our 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.

### **Responsibilities of the Committee for the Financial Report**

The committee members of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the registered entity'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 members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

### **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 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.

As part of an audit in accordance with the 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 my 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 registered entity'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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My 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 registered entity 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.



Registered Company Auditor 15775

**INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF  
ST JOHN'S CARE NOT FOR PROFIT (ACNC NON-REPORTING)**

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.

**John Beard**  
**Registered Company Auditor**  
Dated this 7th day of December 2017



**John Beard Audit**  
REPORTS & ADVICE

Registered Company Auditor 15775  
22 Hensman Street LATHAM ACT 2615  
Mobile 0466 317 120

ABN 36 761 490 955

INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF  
ST JOHN'S CARE NOT FOR PROFIT (ACNC NON-REPORTING)

**Report on the Audit of the Financial Report**

I have audited the financial report of St John's Care (the registered entity), which comprises the balance sheet as at 30 June 2017, statement of changes in equity, the statement of profit or loss for the year then ended, the statement of cash flows and the committee's declaration.

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 registered entity 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. I have also fulfilled my other 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.

**Basis of Qualified Opinion**

Cash donations are a source of fundraising revenue for St John's Care. The registered entity has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to me regarding fundraising revenue from this source was limited, my audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. I therefore am unable to express an opinion on whether the recorded cash donations of St John's Care are complete.

**Qualified Opinion**

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the financial report of St John's Care is prepared in accordance with *Division 60* of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Emphasis of Matter - Basis of Accounting**

The financial report has been prepared to assist the registered entity to meet the requirements of *Division 60* of the *Australian Charities and Not for profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

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

The committee members are responsible for all other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2017, but does not include the financial report and our 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.

St John's Care

COMMITTEE MEMBERS' DECLARATION  
ST JOHN'S CARE NOT FOR PROFIT (ACNC NON-REPORTING)

The committee members of the organisation declare that, in the committee members' opinion:

1. The financial statements and notes, as set out on pages 1 to 10, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards; and
  - b. give a true and fair view of the financial position of the registered entity as at 30 June 2017 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Glenda Richards (Chair)  
(Name)

Dated this 7<sup>th</sup> day of February 2017 2018