

**MUSLIM CARE**

**ABN 43 161 377 948**

**FINANCIAL STATEMENTS**

**FOR YEAR ENDED 30TH JUNE 2016**

# **MUSLIM CARE**

**ABN 43 161 377 948**

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**MUSLIM CARE**

**ABN 43161377948**

**Directors' Report**

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1. Your directors present this report on the company for the financial year ended 30th June 2016.

2. **Directors**

The names of the directors in office at any time during or since the end of the year are:

Mr. Ahmad Mokachar

Mr. Wessam Mustapha

Mr. Zawar Shah

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

3. **The objects for which the company is established are:**

- A. To promote the Islamic values through the provision of care and support services within and across communities.
- B. To develop philosophies, policies, services, facilities and programs for the care and well-being of youth, aged and disadvantaged persons
- C. To provide educational, financial and social opportunities that will enhance resilience in the communities.
- D. To provide people opportunities in leadership and support their participation in civic, educational, social, charitable, cultural, professional and recreational opportunities.
- E. To provide care for aged, sick and infirm persons based on the broad principles of the Aged Care Act 1997 as amended or its equivalent if subsequently replaced.
- F. To provide home care packages under the Aged Care Act 1997 as amended or its equivalent if subsequently replaced, targeted to those older people living in the community who have:-
  - (a) Complex care needs arising from interacting physical/medical, social and psychological needs;
  - (b) A need for skilled assessment and comprehensive management of service delivery;
  - (c) A need for services that are not provided/available from other community services;
  - (d) A preference to remain living at home with appropriate and reliable supports; and
  - (e) A need for on-going monitoring and review of changing care needs.
- G. To provide for the relief of poverty, sickness, suffering, distress, misfortune, disability or helplessness of people, and to work proactively to enhance the physical, social and emotional wellbeing of people in the communities.

MUSLIM CARE

ABN 43161377948

**Directors' Report**

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**4. Indemnifying Officer or Auditor**

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the company.

**5. Auditors Independence Declaration**

The auditor's independence declaration for the year ended 30th June 2016 has been received and can be found on page 3.

Signed in accordance with a resolution of the Board of Directors:



Ahmad Mokachar

Director

Dated this 23 day of Sep 2016

**MURRAY A RICHARDSON**  
**CHARTERED ACCOUNTANT**

87 Rosa Street Oatley NSW 2223 Australia

Telephone: (02) 9580 1867 Fax: (02) 9585 0406

International Telephone: 61 2 9580 1867 Fax: 61 2 9585 0406

Mobile: 0419 987 232

Liability limited by a scheme approved  
under Professional Standards Legislation

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**AUDITOR'S INDEPENDENCE DECLARATION**

**UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES  
AND NOT FOR PROFITS COMMISSION ACT 2012.**

**TO MUSLIM CARE**

I declare to the best of my knowledge and belief that during the year ended 30th June 2016,  
there have been no contraventions of any applicable code of professional conduct in relation  
to the audit.

Date .....

*20<sup>th</sup> September 2016*

*Murray Richardson*

Murray A Richardson

**MUSLIM CARE**  
**ABN 43 161 377 948**  
**STATEMENT OF PROFIT & LOSS**  
**AND OTHER COMPREHENSIVE INCOME**  
**FOR YEAR ENDED 30TH JUNE 2016**

		2016	2015
	Note		
<b>REVENUE</b>	2	<u>271,647</u>	<u>251,199</u>
<b>EXPENSES</b>			
Activity Expenses		35,461	29,672
Administration Expenses		31,997	23,395
Depreciation	3	16,276	18,331
Donations			30,000
Employee Benefits		121,433	102,110
Finance Charges		20	
Insurance		6,010	4,398
Motor Vehicle Expenses		17,193	14,298
Property Rental & Maintenance		45,287	39,086
Transport & Other Travelling		14,779	
<b>Total Expenses</b>		<u>288,456</u>	<u>261,290</u>
<b>Surplus (Deficit) before income tax</b>		-16,809	-10,091
<b>Income tax expense</b>	4	-	-
<b>Total comprehensive income (loss) for year</b>		<u>-16,809</u>	<u>-10,091</u>

**MUSLIM CARE**  
**ABN 43 161 377 948**  
**STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2016**

	Note	2016	2015
<b>CURRENT ASSETS</b>			
Cash at bank & on hand	5	43,937	73,629
<b>TOTAL CURRENT ASSETS</b>		<b>43,937</b>	<b>73,629</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	7	83,207	95,901
<b>TOTAL NON-CURRENT ASSETS</b>		<b>83,207</b>	<b>95,901</b>
<b>TOTAL ASSETS</b>		<b>127,144</b>	<b>169,530</b>
<b>LESS CURRENT LIABILITIES</b>			
Payables	8	40,517	66,094
<b>TOTAL CURRENT LIABILITIES</b>		<b>40,517</b>	<b>66,094</b>
<b>NET ASSETS</b>		<b>86,627</b>	<b>103,436</b>
<b>REPRESENTED BY:-</b>			
Accumulated earnings		<b>86,627</b>	<b>103,436</b>

**MUSLIM CARE**  
**ABN 43 161 377 948**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR YEAR ENDED 30TH JUNE 2016**

	<u>\$</u>
<b>Members Funds</b>	
Balance at 30th June 2014	113,527
Comprehensive deficit for year ended 30th June 2015	<u>-10,091</u>
Balance at 30th June 2015	103,436
Comprehensive deficit for year ended 30th June 2016	<u>-16,809</u>
Balance at 30th June 2016	<u><u>86,627</u></u>



**MUSLIM CARE**  
**ABN 43 161 377 948**  
**CASH FLOW STATEMENT**  
**FOR YEAR ENDED 30TH JUNE 2016**

	Note	2016 \$	2015 \$
<b>Cash Flow From Operating Activities</b>			
Receipts		270,544	263,083
Payment to suppliers		-296,654	-184,791
Donations received			38,116
Donations paid			-30,000
<b>Net cash inflow from operating activities</b>	<b>10</b>	<b>-26,110</b>	<b>86408</b>
<b>Cash Flows from investing activities</b>			
Purchase of Non-current assets		-3,582	-7364
<b>Net cash inflow (outflow) from investing activities</b>		<b>-3,582</b>	<b>-7364</b>
<b>Cash Flows from financing activities</b>			
Repayment of loan			-27966
<b>Net cash inflow (outflow) from financing activities</b>		<b>0</b>	<b>-27966</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>-29,692</b>	<b>51078</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>		<b>73,629</b>	<b>22551</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>5</b>	<b>43,937</b>	<b>73,629</b>

MUSLIM CARE

ABN 43161377948

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2016.

### **Note1: Statement of Significant Accounting Policies**

The financial report is for Muslim Care as an individual entity, incorporated and domiciled in Australia. Muslim Care is a company limited by guarantee.

#### **Basis of Preparation**

The financial report is a general-purpose financial report that has been prepared in accordance with the requirements of section 60.40 of the Australian Charities and Not for Profits Commission Regulation 2013.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements were authorised for issue on  
by the directors of the company.

2016

#### **Accounting Policies**

##### **a. Revenue**

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

Grant revenue is recognised in the income statement when it is controlled. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes it is recognised in the balance sheet as a liability until such conditions are met or services provided.

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the balance sheet.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2015.**

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.  
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).

**b. Inventories**

Inventories are measured at the lower of cost and current replacement cost.

**c. Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable accumulated depreciation and impairment losses.

**Property**

Freehold land and building are shown at cost.

**Plant and Equipment**

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

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

**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.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2016**

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Motor Vehicles	13.33%
Furniture, Fixtures and Fittings	20%
Computers & IT	50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

Asset classes carrying amounts is written down immediately to its recoverable amount if the asset's carrying is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When re-valued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**d. Leases**

Leases of fixed assets, where substantially all the risk and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2016**

Lease payments for operating leases, where substantially all the risk and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**e. Financial Instruments**

**Recognition and Initial Measurement**

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument.

Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions cost where the instrument is not classified at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

**Derecognition:**

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are with discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of not-cash assets or liabilities assumed is recognised in profit or loss.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2016**

**Classification and Subsequent Measurement**

**(i) Financial assets at fair value through profit or loss.**

Financial assets are classified at fair value through profit or loss when they are held for trading for the purpose of short term profit taking, where they are derivatives not held for hedging purposes, or designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Realised and unrealised gains and losses arising from changes in fair value are included in profit or loss in the period in which they arise.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

**(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

**(iv) Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that are either designated as such or that are not classified in any of the other categories. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2016**

**(v) Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost using the effective interest rate method.

**Fair value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each reporting date, the entity assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the Income Statement.

**f. Impairment of Assets**

At each reporting date, 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 expensed to the Income Statement.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is depreciated replacement cost of an asset.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2016**

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cast-generating unit to which the class of assets belong.

**g. Employee Benefits**

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to Balance Sheet date. Employee benefits expected to be settled within one year together with benefits arising from wages, salaries and annual leave, which may be settled after one year, have been measured at the amounts expected to be paid when the liability is settled. Other employee benefits payable later than one year have been measured at the net present value.

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

**h. Cash and Cash Equivalents**

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

**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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

Cash flows are presented in the Cash flow Statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.



**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2016**

**j. Unexpended Grants**

The entity receives grant monies to fund projects either for contracted periods of time or for specific projects irrespective of the period of time required to complete those projects. It is the policy of the entity to treat grants monies as unexpended grants in the balance sheet where the entity is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

**k. Contributions**

If the company receives non-reciprocal contributions from the government and other parties for no or a nominal value these contributions are recognised at the fair value on the date of acquisition upon which time as asset is taken up in the balance sheet and revenue in the income statement.

**l. Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Division 50-B of the Income Tax Assessment Act 1997.

**m. Intangibles**

Intangibles are recorded at cost less provision for amortisation.

**n. Provisions**

Provisions are recognised when the entity 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.

**MUSLIM CARE**

**ABN 43161377948**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2016**

**o. Comparative Figures**

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

**p. Critical Accounting Estimates and Judgments**

The directors evaluate estimates and judgements incorporated into the financial report 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 group

**Key estimates – Impairment**

The entity assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

**q. Economic Dependence/ Going Concern**

The company is dependent on revenue received from Government Grants. At the date of this report the Board of Directors has no reason to believe that the Government Departments will not continue to support the company.

**MUSLIM CARE**  
**ABN 43 161 377 948**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2016	2015
	\$	\$
<b>Note 2. Revenue</b>		
Commonwealth Grants:		
- Department of Social Services	234,015	213,083
- Attorney General's Department	23,064	
Service Fees	14,568	
Donations Received		38,116
	<b>271,647</b>	<b>251,199</b>

**Note 3. Profit from ordinary activities after charging:-**

Depreciation:		
Motor Vehicles	9,822	11,334
Furniture & Fixtures	4,053	4,360
Computers & IT Equipment	2,401	2,637
	<b>16,276</b>	<b>18,331</b>

**Note 4. Income Tax**

No provision for income tax has been made in this report

**Note 5. Cash at bank**

Cash at bank - CBA	43,937	72,629
Cash on hand		1,000
	<b>43,937</b>	<b>73,629</b>

**Note 6. Auditor's Remuneration**

Auditor's Remuneration for Audit Services	<b>900</b>	<b>808</b>
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**Note 7. Property, Plant and Equipment**

Motor Vehicles At Cost	88,026	88,026
Less Accumulated Depreciation	-24,158	-14,336
	<b>63,868</b>	<b>73,690</b>
Furniture & Fixtures At Cost	25,659	24,804
Less Accumulated Depreciation	-9,283	-5,230
	<b>16,376</b>	<b>19,574</b>
Computers & IT Equipment At Cost	8,752	6,025
Less Accumulated Depreciation	-5,789	-3,388
	<b>2,963</b>	<b>2,637</b>
<b>Total Property, Plant and Equipment</b>	<b>83,207</b>	<b>95,901</b>

**MUSLIM CARE**  
ABN 43 161 377 948

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2016	2015
	\$	\$
<b>Note 7. Property, Plant and Equipment Continued)</b>		
<b>Movements in Carrying Amounts</b>		
<b>Motor Vehicles</b>		
Balance at the beginning of year	73,690	85,024
Additions at cost		
Depreciation for year	-9,822	-11,334
Balance at the end of year	<u>63,868</u>	<u>73,690</u>
<b>Furniture &amp; Fixtures</b>		
Balance at the beginning of year	19,574	16,570
Additions at cost	855	7,364
Depreciation for year	-4,053	-4,360
Balance at the end of year	<u>16,376</u>	<u>19,574</u>
<b>Computers &amp; IT Equipment</b>		
Balance at the beginning of year	2,637	5,274
Additions at cost	2,727	
Depreciation for year	-2,401	-2,637
Balance at the end of year	<u>2,963</u>	<u>2,637</u>
<b>Carrying amount at end of year</b>	<u>83,207</u>	<u>95,901</u>
<b>Note 8. Payables</b>		
Sundry Creditors	4,274	4,399
Payroll Accruals	5,236	4,781
GST Payable	1,808	6,914
Unexpended Grant	29,199	50,000
	<u>40,517</u>	<u>66,094</u>

**Note 9. Related party transactions**

**Key Management Personnel Compensation:**

There were no payments to key management personnel.

**Other related party transactions:**

A Director of the company Ahmad Mokachar made a number of purchases on behalf of the company but was not re-imbursed the \$27,965.93 spent at 30th June 2014. The amount to be re-imbursed has been treated in the accounts as a short term loan from Ahmad Mokachar. The above transactions were made for the benefit of the company and Ahmad Mokachar did not receive any profit or benefit from the transactions. The loan from Ahmad Mokachar was repaid during the year ended 30th June 2015

**MUSLIM CARE**  
ABN 43 161 377 948

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2016	2015
	\$	\$
<b>Note 10. Cash Flow Information</b>		
<b>(a) Reconciliation of Cash</b>		
Cash as at the end of the financial year as shown in the Cash Flow Statement is reconciled to related items in the Balance Sheet as follows:		
Cash and cash equivalents	43,937	73,629
<b>(b) Reconciliation of Net Cash Provided By Operating activities with Profit/(Loss) From Ordinary Activities After Income Tax</b>		
Profit/(loss) from ordinary activities after income tax	-16,809	-10,091
Add/(less) non-cash items:		
Depreciation	16,276	18,331
Net cash provided by operating activities before change in assets and liabilities	-533	8,240
Changes in assets and liabilities during the financial year		
(Increase)/decrease in receivables		14,155
Increase/(decrease) in payables	-25,577	64,013
<b>Net cash inflow from operating activities</b>	<b>-26,110</b>	<b>86,408</b>

**Note 11. Financial Risk Management**

The company's financial instruments consist mainly of deposits with banks, receivables and payables.

The totals for each category of financial instruments as detailed in the accounting policies to these financial statements are as follows:

	Note	2016	2015
<b>Financial Assets</b>			
Cash at bank & on hand	5	43,937	73,629
<b>Total financial assets</b>		<b>43,937</b>	<b>73,629</b>
<b>Financial Liabilities</b>			
Payables	8	40,517	66,094
<b>Total financial liabilities</b>		<b>40,517</b>	<b>66,094</b>

**Financial Risk Policies**

The company's directors are responsible for among other issues, monitoring and managing the financial risk exposures of the company

**MUSLIM CARE**  
**ABN 43 161 377 948**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**Note 12. Capital Management**

The directors control the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised.

The directors risk management policies are approved and reviewed by the board of directors on regular basis. These include credit risk policies and future cash flow requirements.

The entity's capital consists of financial liabilities supported by financial assets. There have been no changes to the strategy adopted by the directors to control the capital of the entity since the previous year.

	2016	2015
	\$	\$

**Note 13. Events After Reporting Period**

The directors are not aware of any significant events since the end of the financial year.

**Note 14. Limited Liability**

The entity is incorporated under the Corporations Act and is an entity limited by guarantee. If the entity is wound up the constitution states that each member is required to contribute a maximum of \$50 towards meeting any outstanding obligations of the entity. At 30th June 2016 the number of members were 3. (Year 2015 - 3)

**Members maximum liability**

	2016	2015
	150	150

**Note 15. Company Details**

**The registered office of the company**

46 Wolli Street,  
Kingsgrove NSW 2208

**The principal place of business**

46 Wolli Street,  
Kingsgrove NSW 2208  
Kingsgrove NSW 2208

**MUSLIM CARE**

**ABN 43161377948**

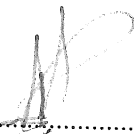
**Responsible Entities Declaration**

The responsible entities declare that in the responsible persons' opinion:

1. There are reasonable grounds to believe that the Muslim Care will be able to pay its debts as and when they become due and payable.
2. The financial statements and notes for the year ended 30th June 2016 satisfy the requirements of the Australian Charities and Not-for-Profits Commission Act 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Dated 23-9-2016



.....  
Director – Ahmad Mokachar

# MURRAY A RICHARDSON

## CHARTERED ACCOUNTANT

87 Rosa Street Oatley NSW 2223 Australia

Telephone: (02) 9580 1867 Fax: (02) 9585 0406

International Telephone: 61 2 9580 1867 Fax: 61 2 9585 0406

Mobile: 0419 987 232

Liability limited by a scheme approved  
under Professional Standards Legislation

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

MUSLIM CARE

ABN 43161377948

#### Scope

##### Report on the financial report

I have audited the accompanying financial report of Muslim Care (the company), which comprises the statement of financial position as at the 30th June 2016 and the statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

##### Responsible Entities Responsibility for the Financial Report

The responsible entities 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 Accounting Standards and the Australian Charities and Not for Profits Commission Act 2012 and for such internal control as the responsible entities 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.

##### Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible entities preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the responsible entities, as well as evaluating the overall presentation of the financial report.

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



### Independence

In conducting my audit, I have complied with the independence requirements of the Australian Charities and Not for Profits Commission Act 2012. I confirm that the independence declaration required by the Charities and Not for Profits Commission Act 2012, provided to the directors of the Muslim Care on ....., 2016 would be in the same terms if provided to the directors as at the date of the auditor's report.

### Auditor's Opinion

In my opinion, the financial report of Muslim Care has been prepared 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 registered entity's financial position as at 30th June 2016 and of its financial performance and cash flows for the year ended on that date; and
- b. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not for Profits Commission Regulation 2013.



Murray A. Richardson  
Chartered Accountant  
Oatley NSW

Dated 27<sup>th</sup> September 2016