

94th

# Annual Report 2019 – 2020

CANBERRA MOTHERCRAFT SOCIETY



Towards Healthy Families

Ija Mulanggari, Goodtha Mulanggari  
*Thriving Mothers, Thriving Babies*



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ABN 27 358 139 470

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# President

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On behalf of the Board of the Canberra Mothercraft Society I am pleased to present our 2020 Annual Report.

Natural disaster and global pandemics will forever characterise this year. Devastating fires in our region and smoke-obscured summer skies, followed by severe storms and damaging hail seem now entrée to the main event of COVID-19 that ushered us yet further into a period of extreme uncertainty, loss, and change. Global instability, health-emergency restrictions and business shutdowns have proven to disproportionately impact women, families, and children.

The role of community and the organisations that hold communities together have never been more critical.

## Transition out of QEII

I am pleased to report the successful completion of activities related to the QEII transition-out and business run-off activities.

The Board is sincerely grateful to the team - Mary Kirk AM, Ellen O'Keefe, Kathryn Forster, and Colleen Josifovski – for their concerted efforts in the months following CMS' departure from the QEII Curtin campus. Their work ensured CMS was able to meet all obligations to the satisfaction of the ACT Government and deliver a legacy of exceptional organisational health for CMS to carry forward.

We particularly thank Mary Kirk AM for her continued leadership and dedication during the final complex negotiations. The conclusion of business run-off activities and the retained organisational health of CMS is testament to Mary's outstanding 23-year career at the helm of QEII.

Ellen O'Keefe completed her service with CMS in September 2019 having led the project management of the QEII transition out. The Board extends its enduring gratitude to Ellen for her special contribution to CMS during this time and her work related to the management systems. We look forward to finding new projects where CMS can collaborate with Ellen in the future.

Communications and Public Relations Officer, Colleen Josifovski, completed her QEII engagement in November 2020 and now provides ongoing communications and administrative support to the CMS Board.

The Board extends special thanks to Financial Officer, Kathryn Foster, for her work related to the QEII business run-off activities and for continuing to provide financial services through to the final audit for the 2019-20 financial year. Kathryn played a critical role in the successful conclusion of QEII business as well as securing the financial health of CMS. She was awarded Life Membership at the 93rd Annual General Meeting in October 2019 to mark 27 years of financial service to the Society.

## The Board

This year the Board acknowledges the departure of two long serving and significant members. Former CMS Presidents, Wendy Saclier OAM and Chin Wong, both retired this year from their positions on the Board after many years of commitment and dedication. Wendy served as a Board Member for 20 years, as President from 2005 to 2008, and was recognised with an Order of Australia Medal in the 2020 Australia Day honours for services to the creative arts and to women. Chin served as a Board Member for 15 years and was President from 2008 – 2011. Both Wendy and Chin gave generously of their time, experience and networks and we sincerely thank them for their years of service.

We are pleased to welcome a new member to the Board, Robby McGarvey. Robby served for 11 ½ years as Director of the Manuka Occasional Care Centre and brings with her significant experience in working with community and young children. Her expertise in culturally sensitive practices, business operation and community organisations is a very welcome addition to the Board.

## New Directions

While the focus of the year has been on the business run-off activities related to QEII, the Board has also used the time to reflect on purpose and priorities, capabilities and potential, and to plan the future for the Society. This review has renewed our focus on the central CMS purpose and allowed us to

consider the organisational structure, as well as the membership and leadership of our four Committees: Governance, Finance, Program Development, and Community and Public Relations.

We have taken stock to consider where the Association should next target its resources, influence, and expertise. A facilitated Strategic Planning session intended to develop a renewed and shared vision, short, medium- and long-term priorities, as well as a draft statement of future direction was scheduled for June 2020. The session was delayed by Covid-19 health emergency restrictions and was instead held over until July 2020.

Full record of the planning session will be covered in the 2020-21 Annual Report.

## Program development

CMS continued to support the *Relaxing into Parenting and Baby Makes Three* programs through our partner, Relationships Australia. The program hosted five groups throughout the year, successfully moving to an online format during the COVID-19 restrictions with the added benefit of families outside Canberra being able to attend. In the time honoured CMS tradition of 'letting it grow and letting it go', CMS has now transferred the ownership of the *Relaxing into Parenting* program to Relationships Australia who will continue to manage its delivery into the future.

CMS, in partnership with Safe Motherhood for All, have been developing a pilot for the *Best Birth, Choosing Wisely* program. This activity was put on hold because of COVID-19 restrictions and CMS is now looking to develop the pilot into an online program.

The Scholarship fund continued to support the further studies of eight scholarship holders. The studies of several recipients were interrupted by the COVID-19 restrictions and they hope to recommence their studies during the next financial year.

I thank Lynne Johnson for her leadership and the committee for their work related to the Program Development Committee this year.

## Governance

The Governance committee was instrumental in the review of current contracts, compliance with reporting obligations and maintenance of charitable organisation status. Notably the ongoing role of the honorary medical officer was reviewed within the context of the future CMS, beyond the management of QEII. The role was deemed to be necessary given our intention to continue to work with young families and children and the Committee confirmed Dr Sue Packer AM in the position of Honorary Medical Officer.

I thank Philippa Lynch for her leadership and the committee for their work related to the Governance this year.

## Community and Public Relations

The Community and Public Relations committee key activity came towards the end of the reporting period following the release of the ACT Legislative Assembly's Standing Committee on Health, Ageing and Community Services Report on Inquiry into Maternity Services in the ACT.

The Report was tabled in June 2020 along with 74 recommendations for the improvement of services. CMS played a significant role in the inquiry via the evidence of then executive officer, Mary Kirk AM.

Interviewed by ABC Radio and quoted by ABC News online after the report's tabling, Mary welcomed the report and urged the Government to "[p]ut the woman in the centre of the table, just focus around the woman, do what's best for women and their families".

The Community and Public Relations Committee assisted CMS's Honorary Medical Officer, Dr Sue Packer AM, to follow up on the report with an opinion piece that was published in the Canberra Times on 24 June 2020.

Dr Packer noted: "The significance of the report is encapsulated in its opening quote from Mary Kirk, executive officer of the Canberra Mothercraft Society (CMS) at the time of the inquiry:

'I think we have tripped into a space where we deliver services that meet the needs of the services rather than putting the woman in the centre and asking what is right, what does the woman need and what does the woman want. Mostly people want what is best for them.'

“Ms Kirk, the director of the Queen Elizabeth II Family Centre in Curtin until CMS handed its running to Tresillian last year, emphasised the critical importance of the woman being central in protocols and decision-making at all times.”

Dr Packer echoed Mary Kirk’s commendation of the report and likewise urged Health Minister Rachel Stephen-Smith to “be bold and brave” in implementing its recommendations.

I thank Gia Metherell for her leadership and the committee for their work relating to the Community and Public Relations Committee, and Dr Sue Packer for her important commentary on the report.

### **Mary Kirk Fellowship**

The establishment of the Mary Kirk Fellowship was announced at the 93rd Annual General Meeting of CMS. The Fellowship is in recognition of Mary’s outstanding vision, leadership and dedication to the fields of midwifery, maternal and child health and family support, at all levels - local, national and international.

A working group has been established to progress the development of the fellowship. At the end of the reporting year, discussions had commenced with a tertiary institution to commission a scholarly article for publication exploring the themes in the November 2019 COAG Health Council paper: Woman-centered care – Strategic directions for Australian maternity services.

I thank Philippa Lynch and Lynne Johnson for working with Mary to develop the scope for the fellowship. We all look forward to exciting developments in the coming year.

It is fitting that we acknowledge here the addition of Mary Kirk AM to the ACT Women’s Honour Roll for 2020.

### **Conclusion**

Reflecting on the last twelve months for CMS, I feel a deep sense of gratitude for the people who have contributed, and continue to contribute, to the success of this organisation. I am especially grateful for the counsel of critical friends and proud of our ability to have difficult conversations with respect and kindness.

Recent conditions have compelled us to be accepting in a time of change, resilient and adaptable in a time of uncertainty and optimistic in a time of vulnerability.

With a long and rich history behind us and a fresh page in front of us, I look forward to seeing the new marks CMS will make to improve the health and wellbeing of the women, families and children of our region.

**Fiona Smith du Toit**  
**President**



# CMS Board

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Fiona Smith du Toit (President)	B.Arch (1st Hons)
Maria Edwards (Vice President)	Certificate IV in Property Services
Kathy Metallinos (Treasurer)	Cert IV in Project Management; Cert IV in Procurement and Contract Management; Adv Cert in Public Administration
Lynne Johnson (Public Officer)	MEd (Counselling); BA Speech Pathology
Gia Metherell (Secretary)	B Arts; MLitt
Dr Sue Packer AM (Hon Medical Officer)	MBBS AM FRACP
Viola Kalokerinos	
Philippa Lynch	BA LLB (Hons)
Robby McGarvey	
Jane Smyth OAM	M Arts; BEd (Early Childhood); Dip SKTC



# CMS Committees

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## **Governance Committee**

Philippa Lynch (Chair)  
Viola Kalokerinos  
Lynne Johnson  
Kathy Metallinos

## **Program Development Committee**

Lynne Johnson [Chair]  
Maria Edwards  
Gia Metherell  
Dr Sue Packer

## **Finance and Audit Committee**

Kathy Metallinos [Chair]  
Fiona Smith du Toit  
Viola Kalokerinos  
Kathryn Forster

## **Mary Kirk Fellowship Committee**

Philippa Lynch [Chair]  
Lynne Johnson  
Mary Kirk [Consultant]

## **Community and Public Relations Committee**

Gia Metherell [Chair]  
Jane Smyth  
Robby McGarvey  
Colleen Josifovski  
(Administration)

# Finance Officer

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The financial activities of the Canberra Mothercraft Society were very different this year following the handover of the QEII Family Centre at 30 June 2019.

The first six months saw the completion of the QEII transition-out and business run-off activities which were funded from the ACT Government Transition Funding Agreement with \$764,050 being received and expended for this purpose during the period.

Apart from this the Society received income from investment earnings, subscriptions and donations and paid expenses in relation to its administration. The financial year resulted in an operating deficit for the Canberra Mothercraft Society of \$51,680. The deficit was covered from reserves from prior years' surpluses.

Due to the effects on the financial markets of the COVID-19 global pandemic, the balances of investments in both the Community Development Fund and Scholarship Funds fell during the year. These are unrealised losses at this time and the Companies the funds are invested in have already started to show signs of recovery which will hopefully continue over coming periods.

The balance of the Community Development Fund was \$237,054 at balance date after funding the Relaxing into Parenting and Baby Makes Three program during the year in partnership with Relationships Australia.

The CMS Scholarship Scheme continued to provide scholarships during the year amounting to \$13,382, and \$562,337 was held for this purpose at balance date.

CMS's overall financial position remains stable with Accumulated Funds of \$1,966,592 at balance date.

The audited financial statements for the year, prepared by Kothes Chartered Accountants, are included in this Annual Report.

**Kathryn Forster**  
**Finance Officer**



# Financial Statements

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## **CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

ABN: 27 358 139 470

### **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020**

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## CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

#### BOARD MEMBER'S REPORT

The members of the Board of the Canberra Mothercraft Society Incorporated present their report for the year ended 30 June 2020.

#### Directors:

The names of persons who were members of the Board at any time of the year and at the date of this report are as follows:

Mrs M Edwards	Mrs L Johnson	Mrs V Kalokerinos
Mrs P Lynch	Ms R McGarvey	Ms K Metallinos
Ms G Metherell	Dr S Packer	Mrs W Saclier
Ms F Smith du Toit	Ms J Smyth	Mrs C Wong

#### Principal Activity:

The Society is committed to meeting the evolving primary health care needs of families with young children.

#### Significant Changes:

The Society ceased to operate the Queen Elizabeth II Family Centre as at 30 June 2019.

Signed in accordance with a resolution of the Members of the Board.



Katerina Metallinos

K Metallinos  
Treasurer



F Smith du Toit  
President

CANBERRA, 7 October 2020

## CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

### STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
<b>INCOME</b>		
Bank Interest	7,426	27,610
Distributions and dividends	21,506	14,156
Donations	581	7,325
Unrealised gains on investments	0	6,968
Government funding	0	3,819,235
Government funding – Transition	764,050	1,513,884
Residential clients	0	727,543
Sale of assets	0	76,868
Miscellaneous	2,804	8,780
	796,367	6,202,369
<b>EXPENDITURE</b>		
Administration	69,173	199,810
Community development expenses	66,653	37,369
Donations	6,000	2,250
Domestic	0	158,575
Medical	0	250,359
Miscellaneous	0	33,507
Personnel	0	3,745,538
Property	0	172,907
Transition expenses	764,050	1,513,884
Unrealised losses on investments	57,702	0
	963,578	6,114,199
<b>OPERATING (DEFICIT) / SURPLUS FOR THE YEAR</b>	(167,211)	88,170
Other Comprehensive Income	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	(167,211)	88,170

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

Opening balance retained earnings	1,918,471	951,482
Net (deficit) / surplus for the year	(167,211)	88,170
Transfer of reserves	215,332	878,819
Other comprehensive income	0	0
<b>CLOSING BALANCE RETAINED EARNINGS</b>	1,966,592	1,918,471

**CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

ABN: 27 358 139 470

**BALANCE SHEET  
AS AT 30 JUNE 2020**

	2020	2019
<b>Current Assets</b>		
Cash	1,298,863	2,065,841
Investments	699,153	735,878
Income receivable	0	149,581
<b>TOTAL ASSETS</b>	<b>1,998,016</b>	<b>2,951,300</b>
<b>Current Liabilities</b>		
Creditors and accruals	32,442	584,096
Income in advance	0	107,259
GST Liability	(1,018)	101,052
Provisions – (Note 2)	0	240,422
<b>TOTAL LIABILITIES</b>	<b>31,424</b>	<b>1,032,829</b>
<b>NET ASSETS</b>	<b>1,966,592</b>	<b>1,918,471</b>
<b>Equity</b>		
Retained Earnings	1,966,592	1,918,471
<b>TOTAL EQUITY</b>	<b>1,966,592</b>	<b>1,918,471</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers		
– inclusive of GST	850,082	6,789,476
Payments to suppliers & employees		
– inclusive of GST	(1,624,486)	(6,891,582)
Interest received	(774,404) 7,426	(102,106) 27,610
<b>Net cash (outflow) from operating activities</b>	<b>(766,978)</b>	<b>(74,496)</b>
Net (decrease) in cash	(766,978)	(74,496)
CASH AT 30 JUNE 2019	2,065,841	2,140,337
<b>CASH AT 30 JUNE 2020</b>	<b>1,298,863</b>	<b>2,065,841</b>

## CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

#### 1. **Summary of Significant Accounting Policies**

The Society was formed in 1927 and is incorporated under the Associations Incorporation Act, 1991, ACT. It is registered with the Australian Business Register - Australian Business Number 27 358 139 470. The Society is registered for Goods & Services Tax purposes - GST Registration Number 27 358 139 470. The Society is registered as an income tax exempt charity and as a deductible gift recipient and is registered as a charity with the Australian Charities and Not-for-profits Commission.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. The Board has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the notes to the financial statements and the following Australian Accounting Standards:

- *AASB 101, Presentation of Financial Statements*
- *AASB 107, Statement of Cash Flows*
- *AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors*
- *AASB 1048, Interpretation of Standards*
- *AASB 1054, Australian Additional Disclosures.*

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 material 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 registered as an income tax exempt charity with the Australian Tax Office. Consequently, no provision for taxation has been made in the financial statements.

#### (b) **Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

#### (c) **Trade and Other Creditors**

These amounts represent liabilities for goods and services provided to the economic entity prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

#### (d) **Investments**

Investments are measured at fair value. Fair value is the market value of the investments as at the balance date.

# CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

### 1. Summary of Significant Accounting Policies (continued)

#### (e) Revenue Recognition

##### *For comparative year*

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue and are net of taxes paid. Revenue is recognised for the major business activities as follows:

##### *Grants*

Grants are recognised at their fair value. Income is recognised when the Association receives the grant or the right to receive the grant and there is a reasonable assurance that the grant will be received and the Association will comply with all attached conditions.

##### *Sale of Goods*

Revenue is taken to account when the control of the goods has passed to the buyer.

##### *For current year*

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### (f) 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 recognised represent the best estimate of the amounts required to settle in future periods the obligation at the end of the reporting period.

	2020	2019
<b>2. Provisions</b>		
Provision for Annual Leave	0	74,731
Provision for Long Service Leave	0	125,691
Service Costs	0	40,000
	-----	-----
	0	240,422
	=====	=====



**CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

ABN: 27 358 139 470

**CANBERRA MOTHERCRAFT SOCIETY INC.****INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
<b>INCOME</b>		
Government funding	0	3,819,235
Government funding transition	764,050	1,513,884
Residential clients	0	727,543
Bank interest	7,300	27,063
Miscellaneous	2,804	86,969
	-----	-----
	774,154	6,174,694
	-----	-----
<b>EXPENDITURE</b>		
Transition expenses	764,050	1,513,884
Administration	55,784	335,058
Domestic	0	158,575
Donations	6,000	2,250
Medical	0	250,359
Personnel	0	3,745,538
Property	0	172,907
	-----	-----
	825,834	6,178,571
	-----	-----
<b>OPERATING (DEFICIT) FOR THE YEAR</b>	(51,680)	(3,877)
	=====	=====

**BALANCE SHEET  
AS AT 30 JUNE 2020**

<b>Current Assets</b>		
Cash	1,198,625	1,885,092
Income receivable	0	180,476
	-----	-----
<b>TOTAL ASSETS</b>	1,198,625	2,065,568
	-----	-----
<b>Current Liabilities</b>		
Accounts payable	32,442	613,286
GST payable	(1,018)	101,052
Income in advance	0	107,259
Provisions	0	240,422
	-----	-----
<b>TOTAL LIABILITIES</b>	31,424	1,062,019
	-----	-----
<b>NET ASSETS</b>	1,167,201	1,003,549
	=====	=====
<b>Equity</b>		
Opening balance	1,003,549	128,607
Transfer of reserves	215,332	878,819
Net (deficit) for the year	(51,680)	(3,877)
	-----	-----
<b>TOTAL EQUITY</b>	1,167,201	1,003,549
	=====	=====

**Note:** The financial operations of the Queen Elizabeth II Family Centre have been incorporated into the prior year figures of Canberra Mothercraft Society's general financial reports as the association ceased operating the facility on 30 June 2019.

**CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

ABN: 27 358 139 470

**CANBERRA MOTHERCRAFT SOCIETY  
SCHOLARSHIP SCHEME****INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
<b>INCOME</b>		
Bank interest	36	237
Distributions	15,339	9,435
Dividends	530	1,000
Donations	10	292
Unrealised gains on investments	0	12,014
	-----	-----
	15,915	22,978
	-----	-----
<b>EXPENDITURE</b>		
Scholarships awarded	13,382	18,256
Unrealised losses on investments	37,818	0
	-----	-----
	51,200	18,256
	-----	-----
<b>OPERATING (DEFICIT) / SURPLUS FOR THE YEAR</b>	(35,285)	4,722
	=====	=====

**BALANCE SHEET  
AS AT 30 JUNE 2020**

<b>Current Assets</b>		
Cash	19,436	32,242
Investments	542,901	565,380
	-----	-----
<b>TOTAL ASSETS</b>	562,337	597,622
	-----	-----
<b>NET ASSETS</b>	562,337	597,622
	=====	=====
<b>Equity</b>		
Opening balance	597,622	592,900
Net (deficit) / surplus for the year	(35,285)	4,722
	-----	-----
<b>TOTAL EQUITY</b>	562,337	597,622
	=====	=====

**CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

ABN: 27 358 139 470

**CANBERRA MOTHERCRAFT SOCIETY  
COMMUNITY DEVELOPMENT FUND****INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
<b>INCOME</b>		
Bank interest	90	310
Distributions	5,637	3,721
Donations	571	125,712
	-----	-----
	6,298	129,743
	-----	-----
<b>EXPENDITURE</b>		
Bank charges	7	3
Community development expenses	66,653	37,369
Unrealised losses on investments	19,884	5,046
	-----	-----
	86,544	42,418
	-----	-----
<b>OPERATING (DEFICIT) / SURPLUS FOR THE YEAR</b>	(80,246)	87,325
	=====	=====

**BALANCE SHEET  
AS AT 30 JUNE 2020**

<b>Current Assets</b>		
Cash	80,802	148,507
Investments	156,252	170,498
Income receivable	0	3,870
	-----	-----
<b>TOTAL ASSETS</b>	237,054	322,875
	-----	-----
<b>Current Liabilities</b>		
Creditors and accruals	0	5,575
	-----	-----
<b>TOTAL LIABILITIES</b>	0	5,575
	-----	-----
<b>NET ASSETS</b>	237,054	317,300
	=====	=====
<b>Equity</b>		
Opening balance	317,300	229,975
Net (deficit) / surplus for the year	(80,246)	87,325
	-----	-----
<b>TOTAL EQUITY</b>	237,054	317,300
	=====	=====

## CANBERRA MOTHERCRAFT SOCIETY INCORPORATED

ABN: 27 358 139 470

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

#### STATEMENT BY THE BOARD

The Board 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 Board:

1. The financial statements and notes, as set out in the financial report are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - a. complying with the accounting policies outlined in Note 1 to the financial statements; and
  - b. complying with Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.
  - c. give a true and fair view of the financial position as at 30 June 2020 and of the performance for the year ended on that date of the association.
2. At the date of this statement, there are reasonable grounds to believe that Canberra Mothercraft Society 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 Board and is signed for and on behalf of the Board by:



K Metallinos  
Treasurer



F Smith du Toit  
President

CANBERRA, 7 October 2020



**AUDITOR'S INDEPENDENCE DECLARATION  
TO THE BOARD OF  
CANBERRA MOTHERCRAFT SOCIETY INCORPORATED**

As auditor of Canberra Mothercraft Society Incorporated for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

**KOTHES**  
Chartered Accountants

SIMON BYRNE  
Partner  
Registered Company Auditor (#153624)  
7 October 2020



DIRECTORS  
Simon Byrne  
Fiona Dunham  
Peter Mann  
Gary Pearce  
Kevin Philistin  
Gary Skelton

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Independent Regional Member of Walker Wayland Australasia Limited, a network of independent accounting firms



## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF CANBERRA MOTHERCRAFT SOCIETY INCORPORATED (NON-REPORTING)

### Opinion

We have audited the financial report being a special purpose financial report of Canberra Mothercraft Society Incorporated (Non-reporting) (the association), which comprises the balance sheet as at 30 June 2020, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, a summary of significant accounting policies, other explanatory notes and reports and the statement by members of the Board.

In our opinion, the accompanying financial report of the association is 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 association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards as per Note 1 to the financial statements, Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

### 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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The special purpose financial report has been prepared to assist the association to meet the requirements 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.

### Responsibilities of Board members for the Financial Report

The Board members of the association 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 Board 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 Board members are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.



**DIRECTORS**  
Simon Byrne  
Fiona Dunham  
Peter Mann  
Gary Pearce  
Kevin Philistin  
Gary Skelton

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**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
CANBERRA MOTHERCRAFT SOCIETY INCORPORATED (NON-REPORTING) (Continued)**

**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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the 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 Board members.
- Conclude on the appropriateness of the Board members' 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 Board members 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.

**KOTHES**  
Chartered Accountants



SIMON BYRNE  
Partner  
Registered Company Auditor (#153624)  
7 October 2020

## Towards Healthy Families

Ija Mulanggari, Goodtha Mulanggari  
*Thriving Mothers, Thriving Babies*

