



EASY CARE
GARDENING

Easy Care Gardening Inc
28th Annual Report
Year ended 30th June 2018



EASY CARE GARDENING INC - HISTORY

The founders of Easy Care Gardening Inc had a vision in 1988 to commence a gardening service for elderly people and people with disabilities living in Ku-ring-gai Municipality. Ku-ring-gai Council granted \$1,500 for a six month pilot program. After six months there were 30 clients.

Easy Care Gardening currently has over 1,157 gardening clients and over 560 volunteers across Hornsby, Hunters Hill, Ku-ring-gai and Ryde local government areas. Easy Care Gardening continues to make a difference to hundreds of people every year. It is hard to believe how the early vision discussed amongst the founders in a lounge room has grown to where it is today.

Mission Statement: Easy Care Gardening Inc provides gardening and lawn mowing services, largely by volunteer teams, to aged people and eligible people with disabilities to enable them to remain in their own homes.



Easy Care Gardening Inc

20 Bridge St, Pymble 2073 (PO Box 5337, South Turramurra 2074).

Tel: 02 9983 1644 - ECG

Tel: 02 9488 8390 - Community Assist Lawn Mowing (CALM)

Email: ecg2074@easycaregardening.org.au

www.easycaregardening.org.au

ABN: 96 338 250 354 Charity No.: 10507

Easy Care Gardening acknowledges the traditional land owners, the Terramaeragal people of the Gu-ring-gai tribe.

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ORGANISATION STRUCTURE

For year ended 30 June, 2018

MANAGEMENT COMMITTEE

Frank Windeyer	President	Tony Chahine	Treasurer
Hugh Hamlyn-Harris	Secretary	Sue Curry	Gardening Representative
Hugh Hamlyn-Harris	Public Officer	Peter Read	Committee member
Mithi Daver	Client Representative		

STAFF

Glenn Stimpson	Manager	
Coralie Jensen	Volunteer Manager	
Alice Jiao	Accounts	
Lynne Bentley	Administration	
Elizabeth Duffy	Administration	(To 29 March, 2018)
Lyn Garling	Administration	
Alison Mutton	Administration	
Kerry Roozendaal	Administration	
Greg Bendeich	Coordinator	
Robbie Cunningham	Coordinator	
Larissa Hansen	Coordinator	
Mitch Harris	Coordinator	(To 25 August, 2017)
Jennifer Nakhla	Coordinator	
Shuna Papahatzis	Coordinator	
Simon Rock	Team Leader	
James Quealy	Team Leader	

CONSULTANTS Mrs Anne Shires Mrs Lyndell van Noort

LIFE MEMBERS Mrs Anne Shires Mr Ian Calder Mr Peter Icely

Mr Bob Mackenzie Mrs Lyndell van Noort

AUDITOR Gregory John Miller Talbots Chartered Accountants

PRESIDENT'S REPORT

For year ended 30 June, 2018



Performance, Financial Results and Volunteers

This has been another successful year for Easy Care Gardening

The year resulted in a net surplus of \$100,129 (against \$109,277 last year and a budgeted surplus of just \$208).

The surplus is a satisfactory result as we continue to build up a reserve to meet future demands and contingencies.

The number of volunteers is slightly down on last year , being just over 500 including volunteers from groups and other participants, many of whom garden with us only once or twice in the year. Excluding these group volunteers and participants, at 30 June 2018 we had a total of 277

volunteers as against 325 a year ago. We recruited 82 new volunteers but 89 resigned. These results are better than

last year when we recruited only 72 new volunteers and lost 93.

There continues to be a need to recruit new volunteers to replace those leaving and to enable us to continue to provide an appropriate level of service.

We performed 23,516 hours of gardening services plus 12,500 hours through CALM (last year we performed 23,940 hours plus 16,555 hours through CALM) to our clients who at 30 June numbered 1,092 (last year 1,156).

So, while some things are a little lower than last year, what we did achieve was still well above the target set by the Government in respect of the funding provided.

Funding

Easy Care Gardening continues to receive funding from the Federal Government and the present agreement provides for this block funding to continue until 30 June 2020.

While the present level of funding seems generous, it is necessary to enable us to provide an appropriate level of service.

Social activities of Volunteers

During the year volunteers and staff have enjoyed the Annual Volunteers Meeting at Turrumurra followed by lunch, the Christmas Party at Warrawee Bowling Club, again with a number trying their hand at lawn bowls before dinner and an outing to the Sydney Royal Botanic Gardens. Although getting to Warrawee on a Friday night, battling the traffic and contending with roadwork, proved a challenge for many, on getting there it proved to be a most enjoyable occasion.

Staff and Management Committee

Glenn Stimpson, as Manager, continues in the effective leadership and direction of the staff.

During the year Liz Duffy retired after 20 years with the administrative staff of Easy Care. Mitch Harris resigned as a Coordinator and Robbie Cunningham reduced the hours she works each week.

During the year we have welcomed to the staff Kerry Roozendahl, Administration, Shuna Papahitzis, Coordinator, and James Quigley, Team Leader of those serving the self funded clients.

Hugh Hamlyn-Harris has taken on the role of Secretary (in addition to his role as Public Officer) following the resignation of Chrys Karas in August last year.

PRESIDENT'S REPORT

For year ended 30 June, 2018 - Continued

The future

There is an increased emphasis on wellness of clients. Easy Care Gardening has always placed an emphasis on this through the involvement of clients in the activities of the volunteer teams.

We do not know what direction the Government will go in providing funding to not-for-profit organisations like Easy Care Gardening after mid 2020. No decision has yet been made. We can only hope that a reasonable level of support will continue. It is the uncertainty that makes planning for the future so difficult. Whatever happens, there is certain to be change and we must prepare ourselves to meet that change, whatever it may be.

Thirtieth Anniversary and Community Awareness of Easy Care Gardening

Although it is outside the year reported on here, in August 2018 Easy Care Gardening celebrated its thirtieth anniversary at a Garden Party at *Eryldene, Historic House and Garden* at Gordon. The event proved a great success with an estimated total of about 200 attending. Included were past and present volunteers, clients, supporters, a local member of State Parliament and of Federal Parliament and the Mayors of two of the Councils in which we volunteer.

I believe that it is really important that we all work to raise the awareness of Easy Care Gardening in the community. I encourage everyone involved to talk about Easy Care and your own involvement with it, to encourage others to join as volunteers or to seek our help as clients.

Conclusion

Finally, thank you once again to all who volunteer with us in any way, to staff and supporters for your part in making this another successful year for Easy Care Gardening.

Frank Windeyer
President



A client garden in Ku-ring-gai - a pleasant place to rest.

THANK YOU FROM OUR CLIENTS

I am very happy with the work that was done - the garden is nice and tidy. RH Putney

I am very pleased with the assistance I received. Jacqueline and Sue were very knowledgeable and I would like them to come again. SW Pymble

Marvelous! CT Melrose Park

I am very happy with the garden visit - my thanks to Danielle and Trevor. JC Carlingford

Client sent thanks to Simon for a fantastic job over 13 years. SL West Pennant Hills

Thank you! The team did a wonderful job and I loved having them. P W Westleigh

A big thank you to the team; a wonderful job yesterday. SB North Epping

I am overwhelmed with the teams' willingness to help and the amount of work achieved. Their kindness and friendly attitude helped me cope with the visit. GS St Ives

The garden team did an excellent job. JA East Ryde

Thank you for a wonderful job; it was lovely walking in my garden again. SC Turramurra

COMMUNITY ASSIST LAWN MOWING

2016-2017	
Households	694
Clients	882
CALM Contractors	21
Services	8,638

2017-2018	
Households	596
Clients	752
CALM Contractors	18
Services	6,214

- Community Assist Lawn Mowing (CALM) provides a subsidy to clients to assist with ongoing lawn mowing costs by private contractors.
- Currently clients receive 10 vouchers each financial year valued at \$20 each.
- CALM covers the following local government areas (LGA's): Hornsby, Hunters Hill, Ku-ring-gai, Lane Cove, Manly, Mosman, North Sydney, Pittwater, Ryde, Warringah and Willoughby.
- Community Assist Lawn Mowing maintains a list of contractors who have insurance and an ABN.
- Community Assist Lawn Mowing: (02) 9488 8390.



VOLUNTEER AWARDS July 2017 - June 2018



Brian Perry
Gloria Leung
Mark O'Neil



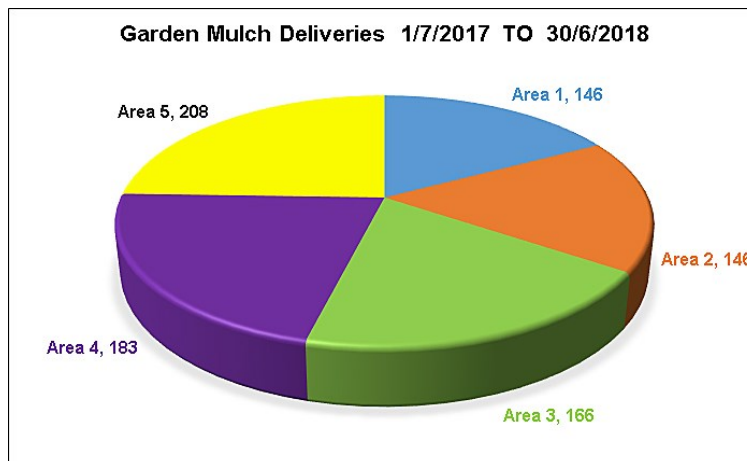
Valerie Flanagan
Jutta Filla



Kaz Abramowicz
John Quigley

Brian Self Award: David Ralph

Kathleen Ciemiega Award: Suzanne Saunders



CORPORATE AND GROUP VOLUNTEERS July 2017 - June 2018

CORPORATIONS

2Data Fish
Aberdeen Asset Management Ltd
American Express
IRI Information Services
Macquarie University Sustainability
Optus Sing Tel
Sanofi

GROUPS

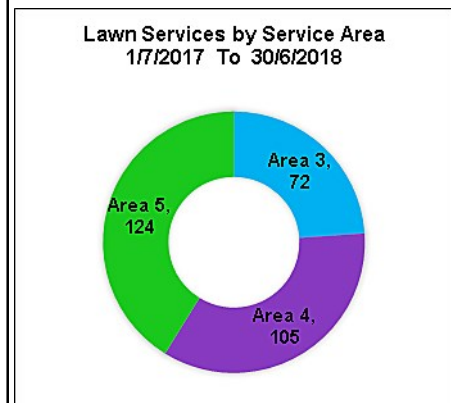
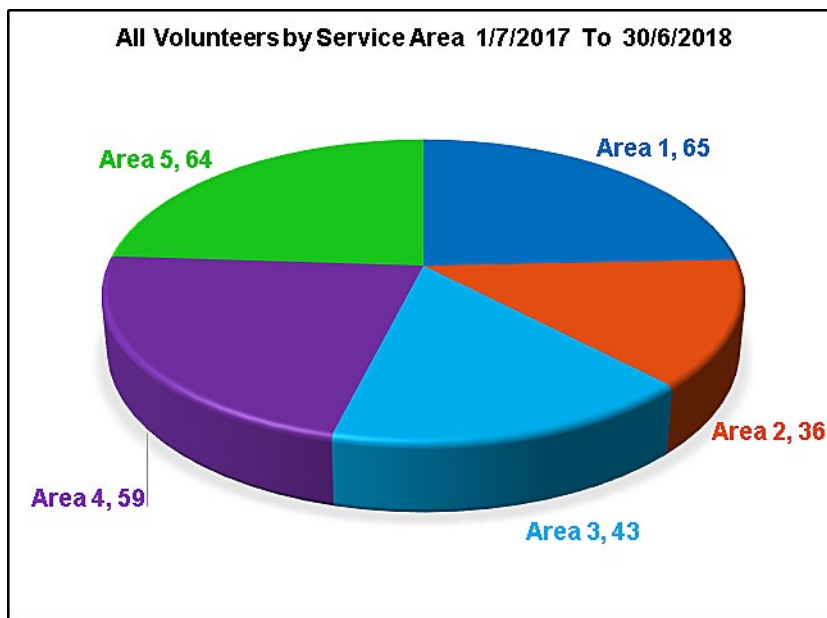
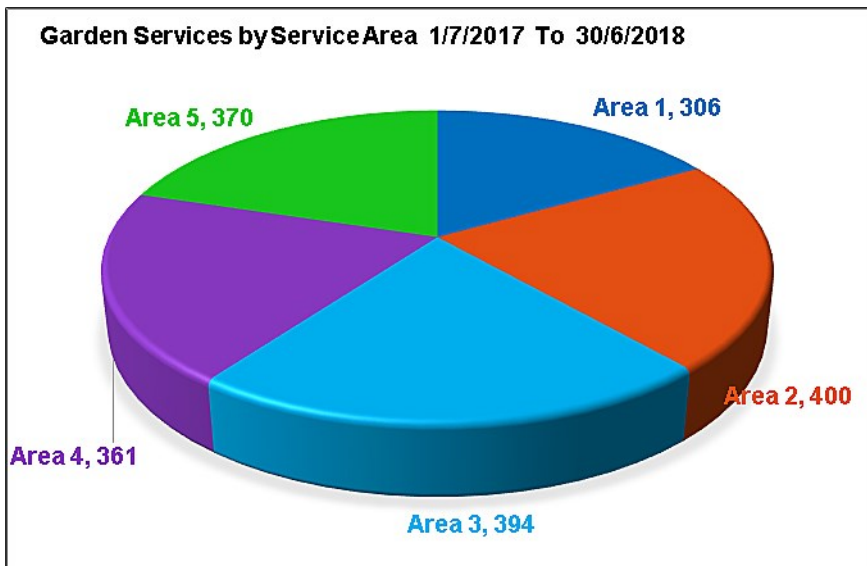
Pymble Ladies College
Redfield College
St Ignatius College
St James Anglican Church

COUNCILS, CLUBS, & SPECIAL DONATIONS July 2017 - June 2018

Hornsby RSL Club	\$1,262
North Ryde RSL	\$2,000
Ryde Council	\$2,000
Ryde-Eastwood Leagues Club	\$4,000

Easy Care Gardening would like to also thank the many people who have kindly donated a total of \$12,818 These donations are greatly appreciated.

Area 1 =	Hunters Hill
Area 2 =	Ryde
Area 3 =	Hornsby 1
Area 4 =	Ku-ring-gai
Area 5 =	Hornsby 2



GARDENING REPRESENTATIVE'S REPORT

July 2017 - June 2018

Many thanks to all our wonderful volunteers for their work in the gardens and for their kindness to our clients, especially during that long and very hot summer. We contact many clients at the end of each month and they are overwhelmingly grateful and enthusiastic about what has been achieved.



The August 2017 Team Leaders' meeting was held at the Pymble office. Coralie Jensen spoke about the NDIS scheme. Rosie Commisso from Northside spoke about My Aged Care and Glenn explained how ECG fits into the Commonwealth Home Support program. Robbie Cunningham made valuable suggestions for making ECG gardening safer. Frank and Glenn thanked Lyndell van Noort, one of our founders, for her huge contribution to ECG and wished her a very happy birthday.

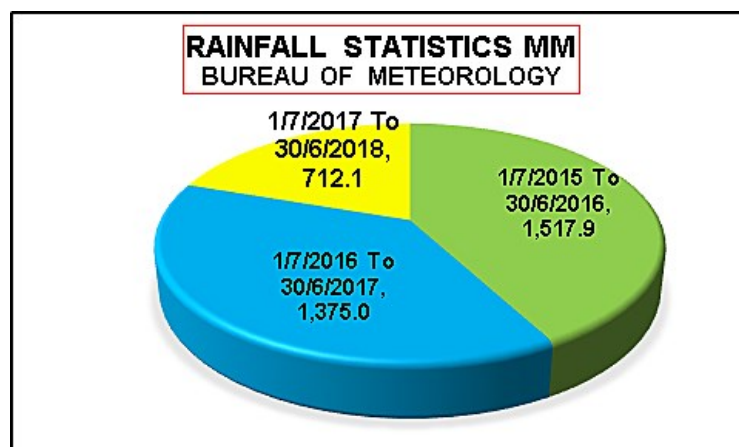
The March 2018 Team Leaders' meeting was held at Eastwood. Glenn reminded everyone present about the importance of sun protection and distributed copies of ECG's Mission Statement. Coralie outlined initial plans for a Garden Party at Eryldene on August 4 to celebrate 30 years of ECG. Glenn spoke about the Commonwealth Support Services. Greg outlined ECG's policy on Safe Use of Herbicide. Team leaders were reminded that some of our clients are hoarders and happily tolerate a certain amount of rubbish in their gardens. Volunteers should check with clients before throwing out 'rubbish'. There was also discussion of how to place clients on a 'wellness and reablement' scale on the ECG job sheets.

A huge thank you to Coralie and her helpers for organising a very successful Xmas party of barefoot bowls and dinner in December, and for an informative and enjoyable day in the Botanic Gardens during Volunteers Week.

Also a big thank you to Glenn and to our coordinators, without whose knowledge and guidance on so many issues we would be adrift!

Thank you to those volunteers who have contacted me during the year with ideas and suggestions. Your input helps me to represent you more effectively at Management Committee meetings.

Sue Curry
Gardening Representative

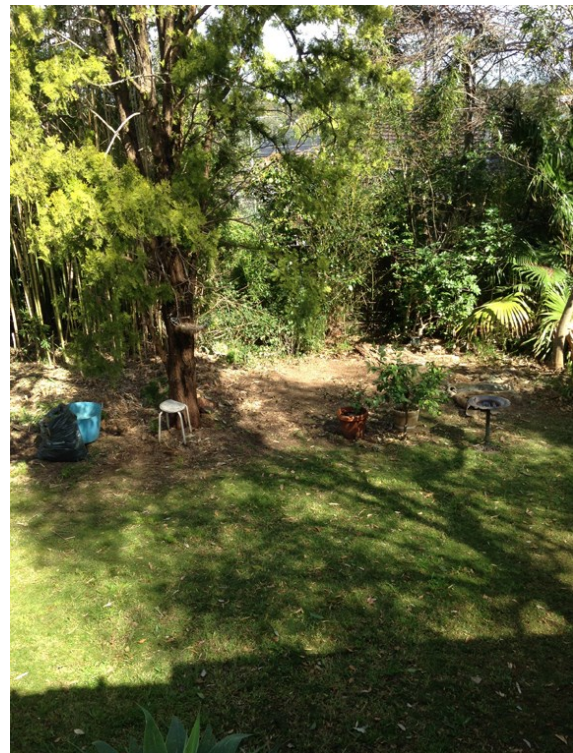


HANDY HINTS

- Choose hardy perennials that need very little division or deadheading and can withstand summer heat and occasional drought. Some plants are better adapted to hot, dry conditions than others.
- Ensure pathways, driveways and steps are free of leaves, blossoms and moss so they are safe.
- Prune growth that overhangs pathways and passageways to allow easy access.



- Minimise your collection of pot plants as they need a lot of care - only keep favourite plants and those that are flourishing.
- Be aware that vegetation needs to be trimmed away from windows to allow good ventilation and light into the home, and this is also a good security measure.
- Prune growth that overhangs roof gutters, as debris accumulating in gutters can cause leaking gutters and can cause downpipes to block..



Friday Area 1 Garden Team 2017 - Before & After

ECG Volunteers' Christmas Party 2017





Easy Care Gardening Inc

Annual Financial Report

**Year ended
30 June 2018**

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Management Committee Report

The Management Committee presents their report of Easy Care Gardening Inc (ECG), a Not-For-Profit organisation, for the year ended 30 June 2018.

Management Committee

The Management Committee in office at any time during the financial year and up to the date of this report are listed as follows:

	Appointed	Resigned
Frank Windeyer, President	18/03/2011	
Sue Curry, Vice President & Gardening Representative	20/02/2015	
Tony Chahine, Treasurer	15/07/2016	
Hugh Hamlyn-Harris, Secretary & Public Officer	13/11/2015	
Mithi Daver, Client Representative	11/12/2015	
Peter Read	20/03/2015	
Chrys Karas, Secretary	21/10/2016	16/08/2017

Principal Activity

The principal activity of ECG is to provide easy care gardening by volunteer teams for frail aged people and people with disabilities and their carers in Hornsby, Hunters Hill, Ku-ring-gai and Ryde Local Government Areas.

Review and result of operations

The operating result for the year ended 30 June 2018 amounted to a surplus of \$94,087 (2017 surplus of \$109,277) which is a satisfactory result in the opinion of the Management Committee.

This report is made in accordance with a resolution of the members of the Management Committee:



(President)



(Treasurer)

Dated at Sydney this 12 October 2018

**Statement of Comprehensive Income for the
Year ended 30 June 2018**

	Note	2018 \$	2017 \$
Revenue	2	<u>1,079,402</u>	<u>1,112,595</u>
Advertising & promotion		8,922	5,316
Audit fees (re year end June 2017)		3,250	3,250
Bank charges		1,400	919
Client Subsidies		99,480	131,501
Computer Expenses		23,166	23,405
Depreciation & Amortisation		6,879	6,879
Employee Expenses		703,833	700,984
Gardening Expenses		5,529	3,028
Insurance		11,160	11,490
Motor Vehicle Expenses		14,171	14,038
Postage		3,438	6,697
Printing & Stationery		4,034	6,112
Professional Fees		310	2,606
Rent & Occupancy		56,351	49,438
Repairs Maintenance Replacement		3,131	2,778
Telephone		8,066	9,778
Volunteer Expenses		15,216	15,825
Other expenses from ordinary operations		16,559	8,077
Relocation		420	1,199
Total expenses		<u>985,315</u>	<u>1,003,319</u>
Surplus/ (deficit) from ordinary activities before related income tax expense	3	94,087	109,277
Income tax expense relating to ordinary activities			
Net surplus / (deficit)		<u>94,087</u>	<u>109,277</u>
Net surplus / (deficit)		94,087	109,277
Total comprehensive income		<u><u>94,087</u></u>	<u><u>109,277</u></u>
Auditor's Remuneration	4		

The accompanying notes form part of these financial statements.

**Balance Sheet as at
30 June 2018**

	Note	<u>2018</u> \$	<u>2017</u> \$
Current assets			
Cash	5	623,486	526,745
Receivables	6	2,069	1,732
Total current assets		<u>625,555</u>	<u>528,477</u>
Non-current assets			
Property, plant and equipment	7	3,439	10,318
Total non-current assets		<u>3,439</u>	<u>10,318</u>
		<u>628,994</u>	<u>538,795</u>
Payables	8	34,106	32,011
Grants received in advance	9	2,244	2,000
Provisions	10	129,363	135,589
Total current liabilities		<u>165,713</u>	<u>169,600</u>
Non-current liabilities			
Total liabilities		<u>165,713</u>	<u>169,600</u>
Net assets		<u>463,281</u>	<u>369,195</u>
Reserves	11	237,446	237,446
Retained surplus / (deficit)	12	225,835	131,749
Total members' funds		<u>463,281</u>	<u>369,195</u>

The accompanying notes form part of these financial statements.

**Statement of Cash Flows for the year ended
30 June 2018**

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Cash receipts		1,140,200	1,103,740
Interest received		10,031	8,855
Cash payments		(1,053,490)	(1,054,093)
	13	<u>96,741</u>	<u>58,502</u>
Cash flows from investing activities			
Receipts for plant and equipment		-	-
		<u>-</u>	<u>195</u>
		<u>-</u>	<u>195</u>
Cash flows from financing activities			
Net increase / (decrease) in cash		<u>96,741</u>	<u>58,697</u>
Cash at the beginning of the financial year		526,745	393,966
Cash at the end of the financial year		<u><u>623,486</u></u>	<u><u>452,663</u></u>

The accompanying notes form part of these financial statements.

**Notes to the Financial Statements for the year ended
30 June 2018**

1. Summary of significant accounting policies

a. Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW 2009. The committee has determined that Easy Care Gardening Inc (ECG) is not a reporting entity. The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year amounts and other disclosures.

b. Revenue recognition

Grant and contract income

ECG receives Federal Government, State Government, Corporate and other private funding for various programmes and services. Funds received in advance are accounted for as current liabilities and taken to income as the related expense is incurred or the service is provided.

Interest income is recognised as it is received.

Other income

Other income is recognised in the period when the service or supply is provided.

c. Income tax

ECG is an exempt charitable body for income tax purposes within the provisions of section 50-5 of the Income Tax Assessment Act 1997. ECG has also received endorsement as an income tax exempt charity from 1 July 2000.

d. Cash

Cash includes cash on hand, bank deposits at call and short term bank deposits with original maturities of 12 months or less.

e. Property, plant and equipment (PPE)

Property, plant and equipment are carried at cost less, where applicable, any accumulated depreciation. The depreciable amount of all PPE is depreciated over the useful lives of the assets commencing from the time the asset is held ready for use.

**Notes to the Financial Statements for the year ended
30 June 2018**

Summary of significant accounting policies

f. Impairment of assets

At each reporting date, ECG reviews the carrying value of its tangible and intangible assets to determine whether any assets have been impaired. If impairment exists, then the recoverable amount of the asset is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is then expensed to the Statement of Comprehensive Income.

The recoverable amount of an asset is the greater of its value in use and its fair value less the costs to sell the asset.

g. Provisions

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

h. Employee benefits

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

i. Goods and services tax (GST)

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

**Notes to the Financial Statements for the year ended
30 June 2018**

	<u>2018</u>	<u>2017</u>
	\$	\$
2. Revenue		
Sales revenue		
Service fees	120,869	123,219
Other revenue		
Operating grants	926,422	963,403
Donations		
Councils & clubs	9,262	5,666
Foundation & corporations	4,730	
Individuals	5,948	3,893
Subscriptions (Contributions)	2,140	3,550
Interest Received	10,031	8,855
Sundry Income	-	3,814
Profit on sale of assets	-	195
	<u>1,079,402</u>	<u>1,112,595</u>

**3. Surplus/ (deficit) from ordinary activities before
income tax expense**

Surplus/ (deficit) from ordinary activities before income tax expense has been arrived at after charging/ (crediting) the following items:

Employee benefits - Annual leave	830	6,252
- Long service leave	-7,056	8,945
	<u>-6,226</u>	<u>15,197</u>
Depreciation	<u>6,879</u>	<u>6,879</u>

4. Auditor's remuneration

Audit services for ECG for the year ended June 2018 are
\$3,850

**Notes to the Financial Statements for the year ended
30 June 2018**

	2018	2017
	\$	\$
5. Cash		
Current Bank account	185,044	178,582
Term Deposit (Bank Guarantee)	16,719	33,891
Term Deposits (Other)	421,123	313,673
Cash on hand	600	600
	<u>623,486</u>	<u>526,746</u>
6. Receivables		
Trade receivables	<u>2,069</u>	<u>1,732</u>
7. Property, plant and equipment		
	116,680	116,680
Less: accumulated depreciation	(113,241)	(106,362)
	<u>3,439</u>	<u>10,318</u>
Mowing equipment at cost	6,621	6,621
Less: accumulated depreciation	(6,621)	(6,621)
	<u>-</u>	<u>-</u>
Office furniture, fittings and equipment, at cost	29,491	29,491
Less: accumulated depreciation	-29,491	-29,491
	<u>-</u>	<u>-</u>
Total property, plant and equipment net book value	<u>3,439</u>	<u>10,318</u>

**Notes to the Financial Statements for the year ended
30 June 2018**

	<u>2018</u>	<u>2017</u>
	<u>\$</u>	<u>\$</u>
Reconciliations		
Reconciliations of the carrying amounts for each class of property, plant and equipment are set out below.		
Motor Vehicles		
Carrying amount at beginning of year	10,318	17,197
Additions	-	-
Written off	-	-
Depreciation	(6,879)	(6,879)
Carrying amount at end of year	<u>3,439</u>	<u>10,318</u>
Office furniture, fittings and equipment		
	-	-
Additions	-	-
	-	-
Carrying amount at the end of the year	<u>-</u>	<u>-</u>

**Notes to the Financial Statements for the year ended
30 June 2018**

	<u>2018</u> \$	<u>2017</u> \$
8. Payables		
Trade and other payables	<u>34,040</u>	<u>32,011</u>
9. Grants received in advance		
Bequests	2000	2000
FCS fund in advance	244	-
	<u>2,244</u>	<u>2,000</u>
10. Provisions		
Employee entitlements		
Annual Leave	60,194	59,364
Long service leave	<u>69,169</u>	<u>76,225</u>
	<u>129,363</u>	<u>135,589</u>
11. Reserve	237,446	237,446
<p>The reserve represents funds set aside for future growth and equipment needs of ECG.</p>		
12. Retained surplus/ (deficit)		
Retained surplus/ (deficit) at beginning of year	131,749	22,472
(Deficit) / Net Surplus	94,087	109,277
Retained surplus / (deficit) at end of year	<u>225,835</u>	<u>131,749</u>

**Notes to the Financial Statements for the year ended
30 June 2018**

	<u>2018</u> \$	<u>2017</u> \$
13. Reconciliation of operating surplus / (deficit) to cash provided by / (used in) operating activities		
Operating surplus / (deficit) after income tax	94,087	109,277
Add/(less) non-cash items:		
Depreciation & amortisation	6,879	6,879
Written off / written down		
Provision for annual leave	830	6,252
Provision for long service leave	-7,056	8,955
Net cash provided by operating activities before changes in assets & liabilities	<u>94,740</u>	<u>131,363</u>
Change in trade receivables & payables	(95,157)	(72,861)
Net cash provided by / (used in) operating activities	<u>(417)</u>	<u>58,502</u>
14. Estimated 2017-18 volunteer costs donated		
Total hours volunteered	24,006	25,626

15. Financial reporting by segments

ECG operates in the charitable industry in Australia.

16. Fundraising activities conducted during the financial year

No fundraising activities were conducted during the prior financial year or during the current financial year, however, they may be periodically pursued in the future.

**Notes to the Financial Statements for the year ended
30 June 2018**

17. Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial

Minimum lease payments payable	2018	<u>2017</u>
* between 12 months and 5 years -		
Occupancy Lease: 20 Bridge Rd, Pymble to November 2020	178,072	170,296
Service Contract: SOS Technology Group to March 2019	32,582	31,008
	<u>210,654</u>	<u>201,304</u>

18. Related Parties

There were no related party transactions in the year to 30/6/2018

19. Subsequent Events

There have been no subsequent events to the reporting date which would have a material effect on ECG's financial Statements.

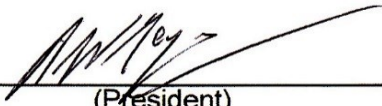
Statement by Management Committee

The Management Committee has determined that ECG is not a reporting entity and that this special purpose financial report has been prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

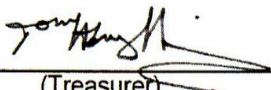
In the opinion of the Management Committee the financial report as set out on pages 1 to 14:

1. Presents a true and fair view of the financial position of Easy Care Gardening Inc as at 30 June 2018 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Easy Care Gardening Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Management Committee and is signed for and on their behalf by:



(President)



(Treasurer)

Dated at Sydney this 12 October 2018

We, members of the Management Committee of Easy Care Gardening Inc, declare in our opinion:

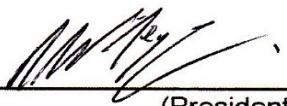
(a) the financial report gives a true and fair view of all income and expenditure of Easy Care Gardening Inc, with respect to fundraising appeal activities for the financial year ended 30 June, 2018;

(b) the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 30 June, 2018;

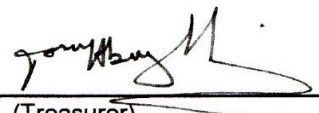
(c) the provisions of the Charitable Fundraising (NSW) Act 1991 and Regulations and the conditions attached to the authority have been complied with during the year ended 30 June 2018; and

(d) the internal controls exercised by Easy Care Gardening Inc are appropriate and effective in accounting for all income received and applied from any fundraising appeals.

In accordance with a resolution by the Management Committee, this declaration is signed for and on their behalf by:



(President)



(Treasurer)

Dated at Sydney this 12 October 2018

Independent Auditor's Report to the Members of Easy Care Gardening Incorporated

Opinion

We have audited the financial report of Easy Care Gardening Inc. which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and management committee members statement

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the entity as at 30 June 2018, and of its cash flows for the year then ended in accordance with the *Associations Incorporation Act (NSW) 2009*.

- (a) The financial report gives a true and fair view of the financial result of fundraising appeals for the financial year ended 30 June 2018; and
- (b) The financial report and the associated records have been properly kept during the year ended 30 June 2018, in accordance with the *Charitable Fundraising Act (NSW) 1991* and the regulations; and
- (c) The money received as a result of the fundraising appeals conducted during the year ended 30 June 2018 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act (NSW) 1991* and the regulations; and
- (d) There are reasonable grounds to believe that Easy Care Gardening Inc. will be able to pay its debts as and when they fall due.

Basis for opinion

We conducted the audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditors Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Australian 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 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.

(Continued on next page.)

Independent Auditor's Report to the Members of Easy Care Gardening Incorporated

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist Easy Care Gardening Inc. to meet the requirement of the *Associations Incorporation Act (NSW) 2009*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirement of the *Associations Incorporation Act (NSW) 2009* and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial

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



Gregory John Miller
Registered Company Auditor No 193241

12 October 2018

Level 6 379 Kent Street Sydney NSW 2000

