



EASY CARE
GARDENING

Easy Care Gardening Inc
29th Annual Report
Year ended 30th June 2019



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 1,000 gardening clients in over 900 households, and over 300 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, 2019

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	Ian Woolcott	Committee member
Kavita Soman	Committee member		

STAFF

Glenn Stimpson	Manager	
Coralie Jensen	Volunteer Manager	
Alice Jiao	Accounts	
Lynne Bentley	Administration	
Lyn Garling	Administration	
Alison Mutton	Administration	
Kerry Roozendaal	Administration	
Greg Bendeich	Coordinator	
Robbie Cunningham	Coordinator	(To December, 2018)
Larissa Hansen	Coordinator	
Jennifer Nakhla	Coordinator	
Shuna Papahatzis	Coordinator	
Lynda Wightman	Coordinator	
Simon Rock	Team Leader	
James Quealy	Team Leader	

CONSULTANTS Mrs Anne Shires

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, 2019



Performance, Financial Results and Volunteers

This has been a year of mixed results for Easy Care Gardening.

The year resulted in a healthy surplus of \$124,116 (2018 \$94,087) against a budgeted loss of \$54. Clearly we were very conservative in our budgeting. The surpluses over the last few years have enabled us to establish and continue to build a healthy reserve to meet future demands, both foreseeable and unexpected.

The number of gardening volunteers continues to decline. The fact that most other volunteer based organisations are struggling to recruit volunteers does not lessen the impact of this on ECG. It is always difficult to know the precise number

of volunteers, but at 30 June 2019 there were about 300 including groups who had gardened with us during the year. This is a significant reduction on the numbers reported last year.

The number of ECG clients has remained fairly steady as those who left us were replaced by new clients through My Aged Care. As the number of volunteers declines we must either service fewer clients or provide less frequent services to those we do support. So our efforts must be directed towards recruiting new volunteers to replace the inevitable and unavoidable loss of existing volunteers.

Despite the decline in volunteer numbers, we performed 31,420 hours of gardening service including about 10,000 hours through CALM (last year 36,016 including 12,500 through CALM). This year we achieved very close to the target set under our funding agreement.

A favourable report was received following a review of ECG activities and management conducted by a government review team. It was about three years since the last such review was conducted.

Clients

We continue to be committed to having clients referred to us through My Aged Care. This means that we are required to service some who are self funded retirees, rather than only those who are pensioners or part pensioners. While we receive funding from the Government (on which we are presently dependent), we have no opportunity to select our own clients on a needs, or any other, basis.

Funding

We continue to receive funding through the Commonwealth Home Support Programme (CHSP) of the Federal Government. This block funding is now set to continue to mid 2022 although the level of funding over the last two years of this period is not known. To continue to operate at the level and in the manner we now do requires funding of about the level it is presently provided. The uncertainty of future funding makes forward planning difficult, but I am confident there will always be a role for ECG.

PRESIDENT'S REPORT

For year ended 30 June, 2019 - Continued

Social Activities and Volunteer Training

In August 2018 ECG celebrated its 30th anniversary at a garden party at *Eryldene Historic House and Garden* at Gordon, attended by about 200 people including volunteers past and present, and local, state and federal politicians. A successful Christmas Party was held at Meadowbank when awards were presented, and a Volunteers' Outing was conducted around Lavender Bay including The Royal Art Society in May. I know that there are a number of other social meetings held by individual gardening teams. All this clearly strengthens the camaraderie among volunteers. A Volunteers' Forum and training meeting was held at Ku-ring-gai Town Hall, Pymble in March 2019. It has been followed by another Forum at Eastwood at the end of June. All Volunteers have been notified of the comments and ideas from this later forum. These comments and ideas will be most useful in the formulation of a strategic plan for ECG for the coming years.

Staff and Management Committee

We continue to be fortunate to have such a dedicated and enthusiastic staff continuing to work under the effective leadership and direction of Glenn Stimpson. In December 2018 after 4 years with ECG, Robbie Cunningham, Coordinator, resigned and her place has been filled by Lynda Wightman.

Ian Woolcott joined the Management Committee at the end of 2018. Ian's experience and skills in marketing and market research have significantly strengthened the Committee. Kavita Soman has recently joined the Committee as Treasurer succeeding Tony Chahine who resigned with effect from 30 June this year. Tony has served us as Treasurer for the last three years. His experience as an internal auditor for a large corporation has ensured that he has been able to provide detailed oversight of the financial performance of the organisation and to provide a valuable contribution to the general affairs of the organisation.

Conclusion

ECG really is an amazing organisation, made so through the enthusiastic contribution of the people involved - staff and especially all the volunteers. No matter how much or how little is contributed by each individual, it is all a worthwhile contribution and much appreciated.

Frank Windeyer
President



Volunteers enjoying a walk in the Granny Smith Festival

THANK YOU FROM OUR CLIENTS

I am pleased with the garden visit and the lovely team. YVE Denistone

The client's daughter phoned and complimented the team and the garden visit and the weeding done. BL Turramurra

I am absolutely delighted with the service and the team that come are wonderful! ES West Ryde

Thank you to the team and for an amazing job done with my jungle! I am appreciative and I know my neighbour will be happy now too. VS Pymble

I am so pleased with my garden and very grateful for the efforts of the team. PO Hunters Hill

Thank you to the team and the work they did; I'm delighted with the work. DC Epping

It is a first class service provided by friendly, hard working people and my garden looks wonderful after a visit. MK Ryde

The team did a lovely job in my garden. I am very pleased and happy to have them back. AW Asquith

Please give a huge thank you to all the team from myself and my partner. They did a wonderful job and we can now see our garden! PS Mount Kuring-gai

COMMUNITY ASSIST LAWN MOWING

2017-2018	
Households	596
Clients	752
CALM Contractors	18
Services	8,638

2018-2019	
Households	514
Clients	630
CALM Contractors	18
Services	5,521

- 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, Mosman, North Sydney, Northern Beaches (Manly, Pittwater, Warringah) Ryde 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 2018 - June 2019



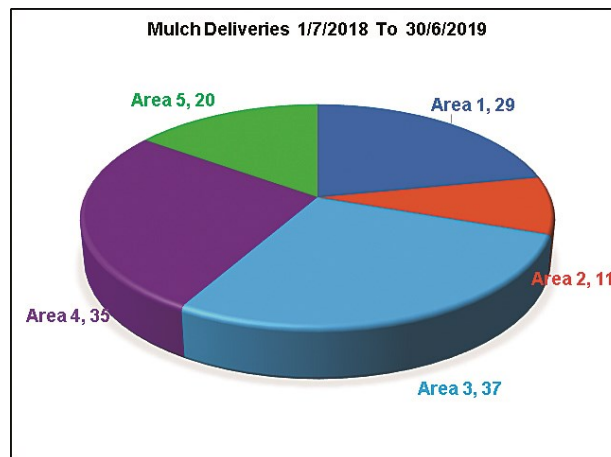
Kaye Clarke
Malcolm Devrell
Enzo Cortese
Phil Manton



Marie Clarke

Brian Self Award: Ian Norman

Kathleen Ciemiega Award: Megan Cotton



CORPORATE AND GROUP VOLUNTEERS July 2018 - June 2019

CORPORATIONS

Aberdeen Asset Management Ltd

ANZ Banking

IRI Information Services

KPMG

MSD Australia

TYRO

GROUPS

Pymble Ladies College

St James Anglican Church

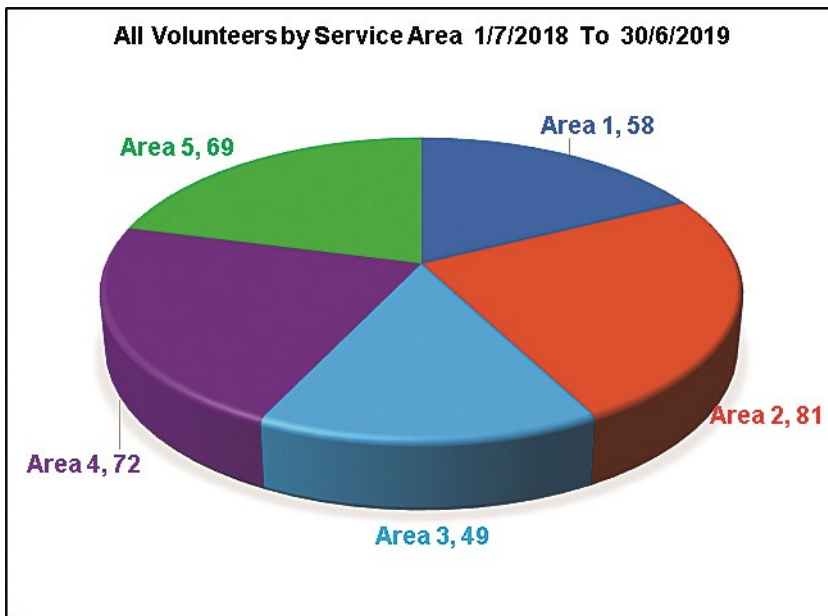
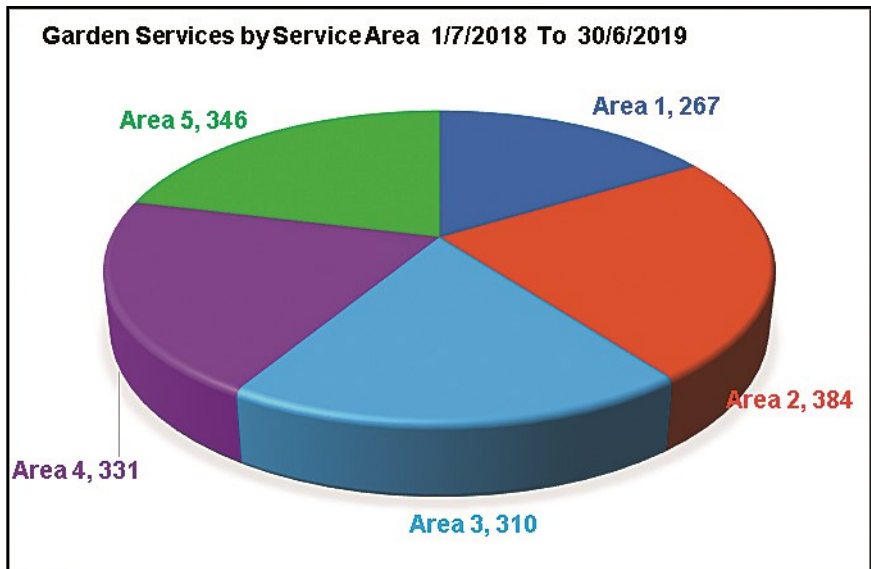
COUNCILS, CLUBS, & SPECIAL DONATIONS

July 2018 - June 2019

Bendigo Bank	\$500
MSD Australia	\$1,000

Easy Care Gardening would like to also thank the many people who have kindly donated a total of \$9,278. 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 2018 - June 2019

Thank you to all our very generous volunteers for their gardening efforts and for their kindness to our clients, especially during our long and hot summers. We continue to phone many clients at the end of each month and they continue to be grateful and enthusiastic about what you have done for them.



In August 2018 Easy Care Gardening celebrated its 30th Anniversary at Eryldene in Gordon. There was an interesting mix of stalls, including gardening stalls, an exhibition enjoyable of clients' creative works, tours of the house, lawn games as well as some very appropriate speeches.

In September 2018 a Team Leaders' meeting was held at Ku-ring-gai Town Hall. Coralie stressed the importance of social engagement at morning and afternoon tea. Greg recommended following the directions for the use of herbicides such as Roundup very carefully. Larissa distributed very useful handouts on tool maintenance and weeding.

A huge thank you to Coralie and her helpers for a very enjoyable Xmas party at Helene Park, Shepherds Bay near Meadowbank.

In October ECG volunteers took part in the Granny Smith Festival in Eastwood, and those involved could hear people who before the festival did not know ECG existed.

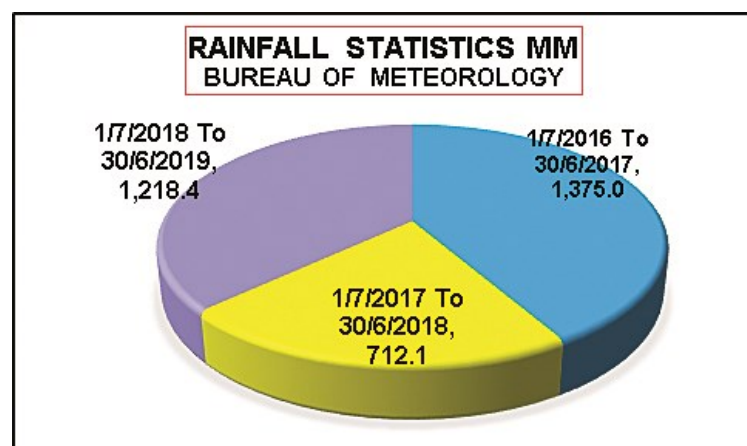
In March 2019 a Team Leaders meeting was held at Ku-ring-gai Town Hall. Issues discussed included the role of coordinators, use and care of tools, insects in the garden and additional plant information.

This was followed in May by a Volunteer 'Thank You' excursion in Lavender Bay for National Volunteer Week. Coralie and your helpers, thank you thank you for all your planning and for your delicious catering!

In June an interesting and productive Volunteers' Open Forum was held at St Philip's Church Hall in Eastwood. Volunteers were encouraged to provide feedback on their ECG experiences and how ECG could improve our service to our clients. Information was provided about My Age Care, The Commonwealth Home Support Program and The New Age Care Quality Standards.

Finally, a huge thank you to Glenn and our coordinators and team leaders. We depend hugely on your knowledge, organisational skills and your good humour!

Sue Curry
Gardening Representative



HANDY HINTS

- Watch vines such as wisteria, ivy and jasmine as these vines can strangle trees, invade eaves of the house or encroach on the neighbours' garden.
- Watch out for uninvited guests in your garden - seedlings of privet camphor laurel and ochna as these can flourish in any condition and are generally classified as invasive plants by your local council.
- If using pots think big. Using larger pots with a good potting mix and water crystals is more plant friendly.



- When pruning shrubs always make the cut just above a node. This is where a new shoot will emerge. Any stem above the node will die back and could be a source of disease.
- Daily watering of the garden only creates rapid growth and extra work. Mulching, careful plant selection and natural rainfall have more merit.
- Continue to mulch garden beds with newspapers as well as leaves, bark chip or Lucerne as this helps to suppress weeds and retain soil moisture.

<https://sydneyweeds.org.au/wp-content/uploads/2018/02/STS-Brochure-North-updated-Feb-2018.pdf>



National Volunteers Week Outing to Royal Art Society at North Sydney May 2019

Easy Care Gardening 30th Anniversary 2018





Easy Care Gardening Inc

Annual Financial Report

**Year ended
30 June 2019**

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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 2019.

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	30/06/2019
Hugh Hamlyn-Harris, Secretary & Public Officer	13/11/2015	
Mithi Daver, Client Representative	11/12/2015	
Peter Read	20/03/2015	
Ian Woolcott	14/12/2018	
Kavita Soman	28/05/2019	


Principal Activity

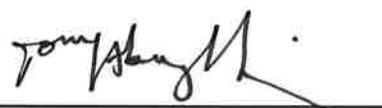
The principal activity of ECG is to provide easy care gardening largely by volunteer teams to aged people and their carers in Hornsby, Hunters Hill, Ku-ring-gai and Ryde Local Government Areas.

Review and result of operations

The operating result for the year ended 30 June 2019 amounted to a surplus of \$124,116 (2018 surplus of \$94,087) 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 16 August 2019

**Statement of Comprehensive Income for the
Year ended 30 June 2019**

	Note	2019 \$	2018 \$
Revenue	2	<u>1,137,565</u>	<u>1,079,402</u>
Expenditure			
Advertising & promotion		8,315	8,922
Audit fees (re year end June 2018)		3,500	3,250
Bank charges		944	1,400
Client Subsidies		87,322	99,480
Computer Expenses		21,673	23,166
Depreciation & Amortisation		3,439	6,879
Employee Expenses		753,302	703,833
Gardening Expenses		2,484	5,529
Insurance		12,062	11,160
Motor Vehicle Expenses		12,743	14,171
Postage		4,260	3,438
Printing & stationery		12,411	4,034
Professional Fees		600	310
Rent & Occupancy		57,509	56,351
Repairs Maintenance Replacement		1,775	3,131
Telephone		8,986	8,066
Volunteer Expenses		10,295	15,216
Other expenses from ordinary operations		11,830	16,559
Relocation			420
Total expenses		<u>1,013,449</u>	<u>985,315</u>
Surplus/ (deficit) from ordinary activities before related income tax expense	3	124,116	94,087
Income tax expense relating to ordinary activities			
Net surplus / (deficit)		<u>124,116</u>	<u>94,087</u>
Net surplus / (deficit)		124,116	94,087
Total comprehensive income		<u><u>124,116</u></u>	<u><u>94,087</u></u>
Auditor's Remuneration	4		

The accompanying notes form part of these financial statements.

**Balance Sheet as at
30 June 2019**

	Note	<u>2019</u> \$	<u>2018</u> \$
Current assets			
Cash	5	781,618	623,486
Receivables	6	1,975	2,069
Total current assets		<u>783,593</u>	<u>625,555</u>
Non-current assets			
Property, plant and equipment	7	-	3,439
Total non-current assets		<u>-</u>	<u>3,439</u>
		<u>783,593</u>	<u>628,994</u>
Payables	8	35,600	34,106
Grants received in advance	9	14,930	2,244
Provisions	10	145,666	129,363
Total current liabilities		<u>196,196</u>	<u>165,713</u>
Non-current liabilities			
Total liabilities		<u>196,196</u>	<u>165,713</u>
Net assets		<u>587,397</u>	<u>463,281</u>
Reserves	11	237,446	237,446
Retained surplus / (deficit)	12	349,951	225,835
Total members' funds		<u>587,397</u>	<u>463,281</u>

The accompanying notes form part of these financial statements.

**Statement of Cash Flows for the year ended
30 June 2019**

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Cash receipts		1,125,418	1,140,200
Interest received		12,147	10,031
Cash payments		(979,433)	(1,053,490)
	13	<u>158,132</u>	<u>96,741</u>
Cash flows from investing activities			
Receipts for plant and equipment		-	-
		<u>-</u>	<u>-</u>
Cash flows from financing activities			
Net increase / (decrease) in cash		<u>158,132</u>	<u>96,741</u>
Cash at the beginning of the financial year		623,486	526,745
Cash at the end of the financial year		<u><u>781,618</u></u>	<u><u>623,486</u></u>

The accompanying notes form part of these financial statements.

**Notes to the Financial Statements for the year ended
30 June 2019**

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 2019**

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 2019

	<u>2019</u> \$	<u>2018</u> \$
5. Cash		
Current Bank account	235,061	185,044
Term Deposit (Bank Guarantee)	16,719	16,719
Term Deposits (Other)	529,238	421,123
Cash on hand	600	600
	<u>781,618</u>	<u>623,486</u>
6. Receivables		
Trade receivables	<u>1,975</u>	<u>2,069</u>
	<u>1,975</u>	<u>2,069</u>
7. Property, plant and equipment		
	116,680	116,680
Less: accumulated depreciation	(116,680)	(113,241)
	<u>-</u>	<u>3,439</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>-</u>	<u>3,439</u>

**Notes to the Financial Statements for the year ended
30 June 2019**

	<u>2019</u>	<u>2018</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	3,439	10,318
Additions	-	-
Written off	-	-
Depreciation	(3,439)	(6,879)
Carrying amount at end of year	<u>0</u>	<u>3,439</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 2019

	<u>2019</u>	<u>2018</u>
	<u>\$</u>	<u>\$</u>
8. Payables		
Trade and other payables	<u>35,600</u>	<u>34,040</u>
9. Grants received in advance		
Bequests	-	2,000
CHSP fund in advance	<u>14,930</u>	<u>244</u>
	<u>14,930</u>	<u>2,244</u>
10. Provisions		
Employee entitlements		
Annual Leave	65,770	60,194
Long service leave	79,897	69,169
	<u>145,666</u>	<u>129,363</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	225,835	131,749
(Deficit) / Net Surplus	124,116	94,087
Retained surplus / (deficit) at end of year	<u>349,951</u>	<u>225,835</u>

**Notes to the Financial Statements for the year ended
30 June 2019**

	<u>2019</u> \$	<u>2018</u> \$
13. Reconciliation of operating surplus / (deficit) to cash provided by / (used in) operating activities		
Operating surplus / (deficit) after income tax	124,116	94,087
Add/(less) non-cash items:		
Depreciation & amortisation	3,439	6,879
Written off / written down		
Provision for annual leave	5,575	830
Provision for long service leave	10,728	-7,056
Net cash provided by operating activities before changes in assets & liabilities	<u>143,858</u>	<u>94,740</u>
Change in trade receivables & payables	(97,280)	(95,157)
Net cash provided by/(used in) operating activities	<u>46,578</u>	<u>(417)</u>

14. Estimated 2018-19 volunteer costs donated

Total hours volunteered	20,448	24,006
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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 2019**

17. Operating Lease Commitments

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

Minimum lease payments payable	<u>2019</u>	<u>2018</u>
* between 12 months and 5 years -		
Occupancy Lease: 20 Bridge Rd, Pymble to November 2020	81,250	178,072
	<u>81,250</u>	<u>178,072</u>

There were no related party transactions in the year to 30/6/2019

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


In the opinion of the Management Committee the financial report as set out on pages 1 to 13:

1. Presents a true and fair view of the financial position of Easy Care Gardening Inc as at 30 June 2019 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 16 August 2019

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, 2019;

(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, 2019;


(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 2019; 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 16 August 2019

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

We have audited the financial report of Easy Care Gardening Inc. which comprises the statement of financial position as at 30 June 2019, 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 2019, 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 2019; and
- (b) The financial report and the associated records have been properly kept during the year ended 30 June 2019, 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 2019 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.

(Continued on next page.)

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

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

20 August 2019

Level 6 379 Kent Street Sydney NSW 2000

