



**EASY CARE
GARDENING INC.**

30TH ANNUAL REPORT

YEAR ENDED 30TH JUNE 2020

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 their carers 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, 2020

MANAGEMENT COMMITTEE

Frank Windeyer	President	Maryann Russett	Treasurer (from 20/2/2020)
Hugh Hamlyn-Harris	Secretary	Sue Curry	Vice President & Gardening Representative
Hugh Hamlyn-Harris	Public Officer	Peter Read	Committee member
Mithi Daver	Client Representative	Ian Woolcott	Committee member
Kavita Soman	Treasurer (to 14/2/2020)		

STAFF

Glenn Stimpson	Manager	
Coralie Jensen	Volunteer Manager	
Alice Jiao	Accounts	
Lynne Bentley	Administration	
Lyn Garling	Administration	
Alison Mutton	Administration	Resigned 17 March 2020
Greg Bendeich	Coordinator	
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 Paul Gronsbell-Luntz Talbots Chartered Accountants

PRESIDENT'S REPORT

For year ended 30 June, 2020



Introduction, Performance, Financial Results

As with practically all things in the community, Covid-19 has had a significant impact on the operation of Easy Care Gardening and thrown up new challenges to us all.

Nevertheless, overall it has been a good year for ECG. The year ended in a net surplus of \$217,930 as against \$124,116 last year. The increased surplus was partly through increased government funding including a Covid-19 cash flow boost. As I have said over a number of years this surplus enables us to continue to build a healthy reserve to meet future demands and contingencies and, as appropriate, to increase the level of service we provide.

While the number of volunteer gardeners is now less than last year, there has been a very pleasing number of new volunteers joining in the last few months. This is a similar pattern to that in

other volunteer organisations since the onset of Covid-19.

Volunteers performed 19,753 hours of garden and lawn mowing services plus about 11,192 hours through our staff and through CALM - a total of 31,945 hours (last year a total of 31,420 hours).

The number of clients remains fairly steady although slightly lower than at the same time last year.

Funding

The government funding received is under the Commonwealth Home Support Program (CHSP) to ECG as an approved provider. The funding is set to continue until mid 2022 but at a lower level than to date. Under the funding agreement we are committed to providing a minimum number of hours of home maintenance (which includes gardening and lawn mowing) to CHSP clients. As an organisation receiving government funding under the CHSP, ECG is required to satisfy or comply with the Federal Government Aged Care Quality Standards.

A review (conducted by telephone with our Manager) concentrating on our performance against one of the Standards resulted in an initial report that suggested some shortcomings. The Manager and I responded and this resulted in a final report that ECG did comply with that Standard. We can expect more frequent such reviews and we are taking steps to ensure compliance, at the same time as continuing to provide the service we do.

The obligations of ECG as a CHSP provider become increasingly more onerous and the Staff, under the leadership of Glenn Stimpson, Manager, have an ever more demanding role.

Effect of Covid-19

Significant impacts of Covid-19 have been to have some staff working partly from home, a limit on the number of volunteers in any one team and our decision not to make any deliveries of mulch. But the main impact has been that we do not permit volunteer gardening teams to share morning or afternoon tea with clients. This is disappointing to both the clients and the volunteers. It is one of the aspects of what our teams normally do that sets ECG apart from others providing gardening services and there is no doubt that it is a most welcome event for very nearly all our clients.

A Volunteer outing to Cockatoo Island that had been planned for Volunteer Week had to be cancelled.

PRESIDENT'S REPORT

For year ended 30 June, 2020 - Continued

Last September the AGM for last year and the Annual Volunteer Meeting were held followed by lunch. Covid-19 means that this year we can have no similar event with volunteers present. Also, last November a very successful End of Year celebration dinner for Volunteers, with barefoot bowls beforehand for those who wished to play, was held at West Pymble Bicentennial Park. How we can celebrate this year remains uncertain.

Training and Planning

In the later part of 2019 a day long Strategic Planning Meeting was held at St Ives Wildflower Garden attended by the Management Committee and Glenn Stimpson. Also, a training meeting for Volunteers was held, but later such activities have had to be cancelled. This is unfortunate as these activities provide an opportunity not only for the passage of information and training on specific topics, but also an opportunity for Volunteers to meet together and with members of the Management Committee and Gardening Coordinators.

Staff and Management Committee

In March Alison Mutton retired after very nearly 17 years with the administration staff of ECG.

Kavita Soman who had served on the Management Committee as Treasurer for only a short time, left us on her family moving to Wagga Wagga. Her place has been filled by Maryann Russett. Maryann has worked in senior positions in a major accounting firm and in one of the four big banks. Already we are benefitting from her contribution to the organisation.

The Future

Since the end of the reporting year we have engaged Meredith Kirton 2 days a week as Promotions Officer. This is in an effort to raise the awareness of ECG in the community and to seek more new volunteers. After she has been with us for just a couple of weeks, it seems clear that Meredith will have an impact in these areas.

Conclusion

As always, thank you to all the employed staff, the gardening and other volunteers including the members of the Management Committee for your contribution and support. The continued work of all involved is what makes ECG such an amazing and different organisation, contributing so much to those deserving and in need, an organisation that we should all be proud to belong.

Frank Windeyer
President



Mulch delivery to a client's garden in St Ives 2019

THANK YOU FROM OUR CLIENTS

I'm very happy with the garden service and I will try to join in when I can. SN Marsfield

I'm incredibly impressed with the team's dedication and effort yesterday to get such a big job finished in the pouring rain, and I was sad I couldn't even give you a cup of tea in a dry spot. Thank you so much. SW Killara

The Coordinator and his team are lovely courteous people. I'm looking forward to them coming back. GS Epping

The team were wonderful and I enjoyed chatting with them. CW East Ryde

The team did a great job and I wouldn't be able to stay in my home without them. JB Pymble

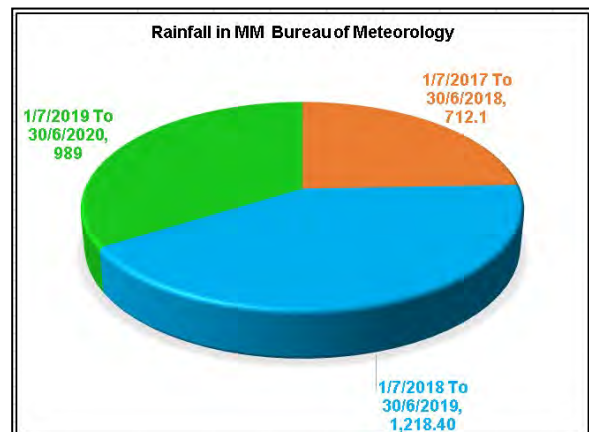
I cannot praise the team enough; the garden has lifted my spirits to see it looking so lovely again. SJM Pymble

I am so pleased with the gardens and very grateful for the efforts of the team. Their coming inspires me to be able to potter around doing a few additional tasks. PO Hunters Hill

I am very thankful and appreciative. I was feeling quite isolated and was grateful to the volunteers for helping through these times. MB Beecroft

The team did a wonderful job and were very caring. I let their creative juices flow! My compliments to the team. HR Berowra Heights

Terrey Hills Weather Station ID No.: 066059			
2019-2020	Average Temp	Highest Temp	Total Rain
July	17.6	22.7	23.80
August	17.7	24.1	128.20
September	20.3	28.1	126.80
October	23.1	34.7	55.40
November	25.5	35.7	47.00
December	27.2	41.8	2.20
January	27.1	44.5	125.60
February	25.5	37.3	87.20
March	23.6	36.3	235.00
April	23.0	26.8	34.40
May	18.2	25.0	81.00
June	16.8	21.2	42.40
TOTAL RAIN			989.00



COMMUNITY ASSIST LAWN MOWING

- Community Assist Lawn Mowing (CALM) provides a subsidy to eligible clients to assist with ongoing lawn mowing costs by private contractors.
- Currently clients receive 10 vouchers each financial year valued at \$20 each.
- CALM: 9488 8390.

2019-2020	
Households	494
Clients	560
Services	4,228

COUNCILS, CLUBS, & SPECIAL DONATIONS July 2019 - June 2020

Bendigo Bank	\$2,300
City of Ryde Council	\$2,500
Ku-ring-gai Council	\$1,844
MSD Australia	\$1,000

Easy Care Gardening would like to also thank the many people who have kindly donated a total of \$8,113. These donations are greatly appreciated.

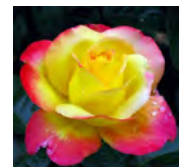


ECG Client garden in Beecroft

NATIONAL VOLUNTEERS WEEK MAY 2020

Unfortunately, due to Covid 19, ECG had to cancel the plan for the annual Volunteers Outing, this year to Cockatoo Island.

Staff and management committee would like to take this opportunity to say a very heartfelt 'Thank You' to all the volunteers who continue to assist the clients in a variety of ways. Please take care of yourselves and we hope you continue to enjoy the assortment of gardens for some time to come.



CORPORATE AND GROUP VOLUNTEERS

July 2019 - June 2020

CORPORATIONS

Aberdeen Asset Management Ltd

Deloitte Australia

Ernst & Young

IRI Information Services

MedicalDirector

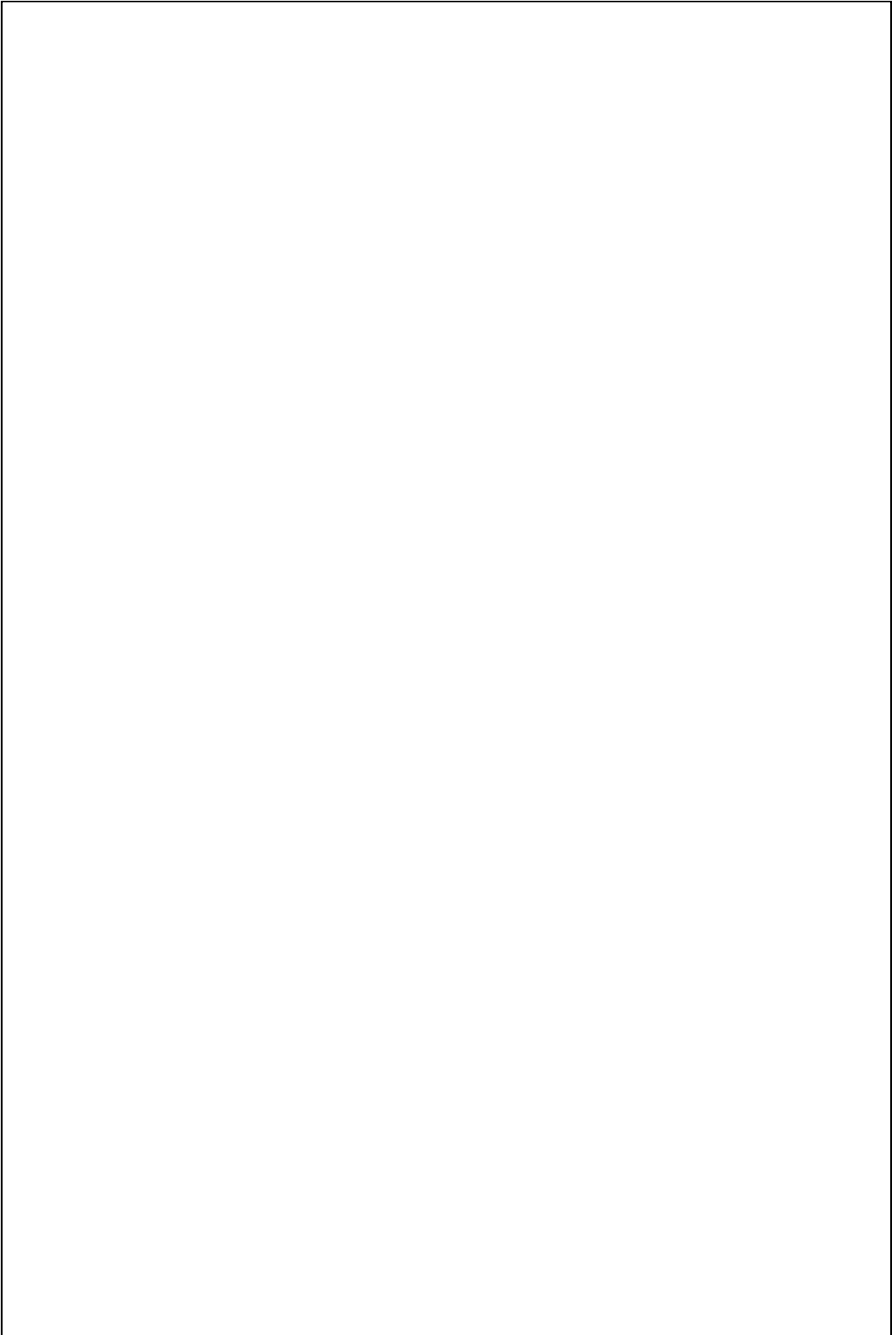
GROUPS

Pymble Ladies College

St James Anglican Church

ECG Volunteers' Christmas Party 2019







Easy Care Gardening Inc

Annual Financial Report

**Year ended
30 June 2020**

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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 2020.

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	
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, Treasurer		14/02/2020
Maryann Russett, Treasurer	20/02/2020	

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 2020 amounted to a surplus of \$217,930 (2019 surplus of \$124,116) 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 21 August 2020

**Statement of Comprehensive Income for the
Year ended 30 June 2020**

	Note	2020 \$	2019 \$
Revenue	2	<u>1,248,412</u>	<u>1,137,565</u>
Expenditure			
Advertising & promotion		4,466	8,315
Audit fees		3,500	3,500
Bank charges		963	944
Client Subsidies		73,280	87,322
Computer Expenses		21,757	21,673
Depreciation & Amortisation		-	3,439
Employee Expenses		781,017	753,302
Gardening Expenses		7,121	2,484
Insurance		12,030	12,062
Motor Vehicle Expenses		15,186	12,743
Postage		5,670	4,260
Printing & stationery		8,475	12,411
Professional Fees		600	600
Rent & Occupancy		58,305	57,509
Repairs Maintenance Replacement		6,423	1,775
Staff Training		3,433	-
Telephone		9,891	8,986
Volunteer Expenses		11,397	10,295
Other expenses from ordinary operations		6,967	11,830
Total expenses		<u>1,030,482</u>	<u>1,013,449</u>
Surplus/ (deficit) from ordinary activities before related income tax expense	3	217,930	124,116
Income tax expense relating to ordinary activities			
Net surplus / (deficit)		<u>217,930</u>	<u>124,116</u>
Net surplus / (deficit)		217,930	124,116
Total comprehensive income		<u><u>217,930</u></u>	<u><u>124,116</u></u>
Auditor's Remuneration	4		

The accompanying notes form part of these financial statements.

**Balance Sheet as at
30 June 2020**

	Note	2020 \$	2019 \$
Current assets			
Cash	5	990,738	781,618
Receivables	6	3,272	1,975
Total current assets		<u>994,010</u>	<u>783,593</u>
Non-current assets			
Property, plant and equipment	7	-	-
Total non-current assets		<u>-</u>	<u>-</u>
		<u>994,010</u>	<u>783,593</u>
Payables	8	38,807	35,600
Grants received in advance	9	-	14,930
Provisions	10	149,876	145,666
Total current liabilities		<u>188,683</u>	<u>196,196</u>
Non-current liabilities			
Total liabilities		<u>188,683</u>	<u>196,196</u>
Net assets		<u>805,327</u>	<u>587,397</u>
Reserves	11	237,446	237,446
Retained surplus / (deficit)	12	567,881	349,951
Total members' funds		<u>805,327</u>	<u>587,397</u>

The accompanying notes form part of these financial statements.

**Statement of Cash Flows for the year ended
30 June 2020**

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Cash receipts		1,248,412	1,125,418
Interest received		11,398	12,147
Cash payments		(1,050,690)	(979,433)
	13	<u>209,120</u>	<u>158,132</u>
Cash flows from investing activities			
Receipts for plant and equipment		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Cash flows from financing activities			
		-	-
Net increase / (decrease) in cash		<u>209,120</u>	<u>158,132</u>
Cash at the beginning of the financial year		781,618	623,486
Cash at the end of the financial year		<u><u>990,738</u></u>	<u><u>781,618</u></u>

The accompanying notes form part of these financial statements.

**Notes to the Financial Statements for the year ended
30 June 2020**

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 2020**

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 2020**

	2020	2019
	\$	\$
	<u> </u>	<u> </u>
2. Revenue		
Sales revenue		
Service fees	113,318	112,818
Other revenue		
Operating grants	1,059,443	1,000,132
Donations		
Councils & clubs	4,344	0
Foundation & corporations	3,300	1,500
Individuals	8,113	9,278
Subscriptions (Contributions)	1,043	1,690
Interest Received	11,398	12,147
Covid-19 Cash Flow Boost	47,062	-
Sundry Income	91	-
Profit on sale of assets	300	-
	<u>1,248,412</u>	<u>1,137,565</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	1,131	5,575
- Long service leave	<u>3,079</u>	<u>10,728</u>
	<u>4,210</u>	<u>16,303</u>
Depreciation	<u>-</u>	<u>-</u>
4. Auditor's remuneration		
Audit services for ECG for the years ended June 2019 and 2018	<u>3,500</u>	<u>3,500</u>

Notes to the Financial Statements for the year ended
30 June 2020

	2020	2019
	\$	\$
5. Cash		
Current Bank account	436,284	235,061
Term Deposit (Bank Guarantee)	16,719	16,719
Term Deposits (Other)	537,234	529,238
Cash on hand	500	600
	<u>990,738</u>	<u>781,618</u>
6. Receivables		
Trade receivables	<u>3,272</u>	<u>1,975</u>
	<u>3,272</u>	<u>1,975</u>
7. Property, plant and equipment		
Motor Vehicles	114,264	116,680
Less: accumulated depreciation	(114,264)	(116,680)
	<u>-</u>	<u>-</u>
Mowing equipment at cost	2,665	6,621
Less: accumulated depreciation	(2,665)	(6,621)
	<u>-</u>	<u>-</u>
Office furniture, fittings and equipment, at cost	29,941	29,491
Less: accumulated depreciation	(29,941)	(29,941)
	<u>-</u>	<u>-</u>
Total property, plant and equipment net book value	<u>-</u>	<u>-</u>

**Notes to the Financial Statements for the year ended
30 June 2020**

	<u>2020</u>	<u>2019</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	-	3,439
Additions	-	-
Written off	-	-
Depreciation	-	(3,439)
Carrying amount at end of year	-	-
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 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
8. Payables		
Trade and other payables	<u>38,807</u>	<u>35,600</u>
9. Grants received in advance		
Bequests	-	-
Commonwealth Home Support programme fund in advance	-	14,930
	<u>-</u>	<u>14,930</u>
10. Provisions		
Employee entitlements		
Annual Leave	66,900	65,770
Long service leave	82,976	79,897
	<u>149,876</u>	<u>145,666</u>
11. Reserve	237,447	237,447
<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	237,446	225,835
(Deficit) / Net Surplus	567,881	124,116
Retained surplus / (deficit) at end of year	<u>805,327</u>	<u>349,951</u>

**Notes to the Financial Statements for the year ended
30 June 2020**

	2020	2019
	\$	\$
	<hr/>	<hr/>
13. Reconciliation of operating surplus / (deficit) to cash provided by / (used in) operating activities		
Operating surplus / (deficit) after income tax	217,930	124,116
Add/(less) non-cash items:		
Depreciation & amortisation	-	3,439
Written off / written down	-	-
Provision for annual leave	1,131	5,575
Provision for long service leave	3,079	10,728
Net cash provided by operating activities before changes in assets & liabilities	<hr/> 222,140	<hr/> 143,858
Change in trade receivables & payables	(20,917)	(97,280)
Net cash provided by/(used in) operating activities	<hr/> <hr/> 201,223	<hr/> <hr/> 46,578

14. Estimated 2019-20 volunteer costs donated

Total hours volunteered	19,754	20,448
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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 2020**

17. Operating Lease Commitments

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

Minimum lease payments payable	<u>2020</u>	<u>2019</u>
Occupancy Lease: 20 Bridge Rd, Pymble to November 2020	23,361	81,250
	<u>23,361</u>	<u>81,250</u>

18. Related Party Transactions

There were no related party transactions in the year to 30/6/2020

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

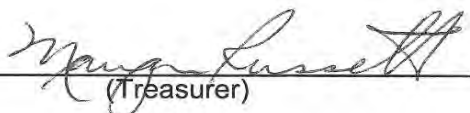
In the opinion of the Management Committee the financial report as set out on pages 1 to 13:

1. Presents a true and fair view of the financial position of Easy Care Gardening Inc as at 30 June 2020 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)
Dated at Sydney this 21 August, 2020




(Treasurer)

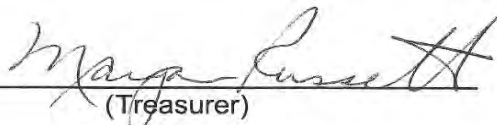
We, members of the Management Committee of Easy Care Gardening Inc, declare in our opinion:

- (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, 2020;
- (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, 2020;
- (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 2020; 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)
Dated at Sydney this 21 August, 2020



(Treasurer)

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 2020, 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 2020, 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 2020; and
- (b) The financial report and the associated records have been properly kept during the year ended 30 June 2020, 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 2020 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.



Paul Gronsbell-Luntz
Registered Company Auditor No 7232

20 August 2020

Level 6 379 Kent Street Sydney NSW 2000