



**Russian Ethnic  
Representative  
Council of Victoria |  
Russian Aged Care**

# **Annual Report**

**2021/  
2022**

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# WHO WE ARE

Russian Ethnic Representative Council of Victoria (RERC), trading as RERC and Russian Aged Care, is the leading community and not-for-profit organisation founded in 1984 to represent the interests of Russian speaking people living in Victoria.

RERC acts as an umbrella organisation for a range of community groups to provide a platform for various cultural initiatives, community events and community development projects. We give voice to, advocate and care for the Australian Russian community and help Russians better integrate in Australian society.

RERC also provides a range of social and aged care services to support the elderly, people with disabilities, and disadvantaged people with CALD (Culturally and Linguistically Diverse) backgrounds.

# VISION STATEMENT

Strong and supportive community that enables each and every individual to flourish, retain their heritage and cultural values, and contribute to the overall success of Australian society.

# MISSION STATEMENT

To enrich lives, enhance wellness and improve independence of people in our community through promotion of cultural diversity, collective sense of belonging, and quality services.

# OUR VALUES

## Heritage

We are proud of our culture, people and heritage.

## Respect

We value cultural diversity and respect individual life experiences.

## Care and compassion

Our community and its people are at the heart of everything we do.  
We care, help and bring joy to our people's lives.

## Integrity

We are accountable for what we do and committed to engaging professionally and conducting our operations in an honest, transparent and ethical way.

# MESSAGE FROM THE PRESIDENT



Last year we finally had COVID lockdowns easing and the community largely returning to a normal life that was a huge relief after more than eighteen challenging months. The impact of the pandemic was still very substantial, and our community learned both how to live with COVID and how to recover from it.

Despite the easing of lockdowns, we still had to change our plans for traditional large RERC events such as the Russian Melbourne Festival, St Vladimir's Ball, Community Reception and Memory Picnic. Instead, our Management Committee has made a conscious decision to focus on organisational governance systems and some critical aspects of RERC operations to build stronger foundations for future and improve quality of services for our clients. While governance was the main theme of the last year, next year RERC will explore how we can bring some well-known or new events to the Russian community in Victoria.

On the other hand, RERC services continued to grow and reached new heights. Our service levels under the Commonwealth Home Support Program (CHSP) have grown quite substantially across all service segments. Most importantly, RERC has received long awaited approved provider status for Home Care Packages (HCP) program which will enable us to further expand our footprint and service offerings. According to the Aged Care Sector Performance Report (Oct-Dec 2021), RERC was one of only four providers whose applications were approved for HCP program, out of 227 applicants at the federal level. This was a great outcome and acknowledgement of RERC's strong capabilities and high quality of services by the Aged Care Quality and Safety Commission.

Such great news arrived during a time of a significant change, with the internal organisational transformation program now running at full speed. The objective of this program is to make our operations more sustainable and our services future-proof. Yet, we commenced work to further enhance our quality systems in line with Aged Care Quality Standards and best practice. As a part of this

critical change, RERC has filled some new roles of the Team Leader, Finance Manager, Manager People and Capabilities, ICT Coordinator and Marketing Coordinator with talented and dedicated personnel. Because of the restructure and grown management team expertise, the role of the RERC Management Committee is now clearly delineated from the role of management, channelling the Committee's energy and efforts to governance and strategy development.

Services provided during the year included:

- multiple CHSP services in all Melbourne regions and Geelong,
- volunteers friendly visiting program (for clients living at home and residential facilities) under the Community Visitors Scheme,
- Brokerage services to other organisations to serve Russian speaking clients,
- other community services.

In June 2022 we have also completed a highly successful community support program that ran over the time of the pandemic and included multiple online classes. This program has enabled many clients to learn new skills – English, computer, painting and many more. A limited part of this program continues to run in response to great demand.

Our biggest opportunity for the next year – the launch of the HCP program. On the community development side, RERC will also be reviewing a scope and content of community events as well as improving structure and process for the community development function to establish more efficient and productive connections with our groups and clubs.

As a part of the organisational transformation program, next year RERC will also maintain a strong focus on internal system and process improvements to increase effectiveness and efficiency of our operations and community support.

I would like to say thank you to the RERC Management Committee, our dedicated staff, carers and volunteers for their hard work, commitment to RERC mission and resilience demonstrated all over the year.

We are looking forward to another successful year at RERC.

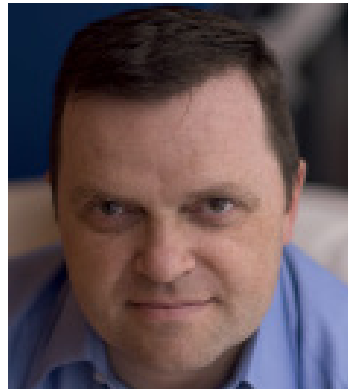
**Anna Feoktistova**  
**RERC President**

# MESSAGE FROM THE CEO

For everyone, 2021-22 was another year to remember. But while COVID lockdowns continued to be a dominant force for almost six months and impacted our clients and staff, the year also brought a flavour of growth and achievement as well as positive transformation shaping our future. RERC team managed to cope with COVID related challenges and reach new service levels, yet successfully maintaining health and safety of our clients and staff. As a result, last year became another year of substantial growth and expansion for RERC operations.

Our CHSP services have expanded into new regions (including Barwon South West/Geelong) and into five new service segments – Meals, Home Maintenance and Gardening, Home Modifications, Social Support Individual (SSI) and Centre-Based Respite. Meals service quickly became one of the most demanded segments, growing from zero to over 1,200 meals served per month in less than a year. Our Respite centre in Maribyrnong became a new popular group service facility assisting carers who needed a break and attracting clients by a range of engaging and interesting activities. Our new SSI program in Geelong (providing volunteer in-home services) has complemented existing Community Visitor Scheme (CVS) service for HCP clients. Our Home Modification service now offers simple and complex modifications based on professional assessment of client needs by occupational therapist. RERC team was very pleased to receive overwhelmingly positive feedback across the entire new service range.

This was also a year of organisational transformation where existing organisational structure, business processes and systems, business partner relationship and stakeholder engagement approaches were reviewed and improved across all levels of organisation. This brought new capabilities enabling RERC to grow sustainably and respond to emerging opportunities and risks. Having client needs and operational efficiency in the centre of our planning processes, RERC team is in the progress of redesigning our approaches to engage with clients and data and shaping a stronger employee value proposition to attract and retain talent. This is where new roles and structures in service delivery areas and business support functions (such as Finance, HR, ICT and Marketing) will make a difference in future years.



Our next year strategic outlook is shaped predominantly by two key factors:

## 1. Industry reform

Over the next two years, a new “Support at Home” program will reform the delivery of in-home aged care including assessment, provider funding, and regulation of the market. As existing CHSP and emerging HCP provider, RERC will be directly impacted by industry reform and our level of preparedness will become a critical factor for future success. This includes preparation to a new funding model and additional compliance requirements.

## 2. Launch of Home Care Packages program

After we successfully secured a status of approved HCP provider, RERC team is now preparing for a program launch, with a notable pipeline of potential clients.

With good reasons to celebrate last year’s success and all excitement of new opportunities, we acknowledge there is a lot of design and transformation work ahead of us. RERC management team remains positive, focused and look forward to providing quality services to existing and new clients in the next year. I would like to acknowledge great efforts of RERC staff, care workers and volunteers, and thank all of you for your dedication to assist the elderly, the disadvantaged and other vulnerable people in our community.

**Igor Zhevelyuk**  
**Chief Executive Officer**

# COMMONWEALTH HOME SUPPORT PROGRAM

The Commonwealth Home Support Program (CHSP) is the core support program at RERC and comprises several components.

## 1. DOMESTIC ASSISTANCE (General House Cleaning, Linen Services, Unaccompanied Shopping)

The program is operating since October 2017.

Over the last financial year, we have been focusing on delivering safe service to our customers. This included the provision of additional training in infection control and service delivery during the COVID-19 pandemic as well as the provision of PPE (Personal Protective Equipment) and RAT tests to our care workers. We also expanded service provision into the western and eastern areas of Melbourne.

- We provided 6,276.5 hours of in — home assistance. An increase by 91 % (from 3,292.5 hours) compared to the previous FY.
- 205 clients received this service.

Staff: Service Manager, Team Leader, Client Services coordinators, Rostering coordinator and 47 Care Workers\*.

## 2. ALLIED HEALTH AND THERAPY SERVICES (Social Work)

The program is operating since October 2017. One of the primary requests for social work service comes from clients, who require assistance in

navigating the complexity of the Aged Care system and are in need of advocacy services. We have been able to satisfy those requests by providing knowledgeable advice and assistance.

- We provided 1,611 hours of assistance. An increase by 163% compared to the previous FY.
- 113 clients received services

Staff: Social Worker and Social Services Coordinator.

## 3. TRANSPORT SERVICES (Direct Transport - with a care worker, Indirect Transport - through vouchers)

The program is operating since July 2020.

The introduction of this service to our clients was challenging due to its novelty and lack of awareness of how to use it. To address those challenges we developed educational and promotional materials in both English and Russian languages. Today this service is in high demand and operating on a waiting list basis.

- We provided 7,043 trips. An increase by 437% compared to the previous FY.
- 325 clients received this service.

Staff: Service Manager, Team Leader, Client Services coordinators, Rostering coordinator and 47 Care Workers.

**“ I would like to thank RERC for your care and friendly attitude. This inspires my confidence in the future. I'm sure I will not be left alone without supervision. ”**

**Jakob Aronov ”**

\*Care workers are providing services for Domestic Assistance, Transport and Brokerage programs.

“ I would like to thank all the people at RERC. You have done such a good job by giving the Russian speaking seniors the opportunity to be organised and entertained during the hard time of the pandemic. It is wonderful at our age to have the commitment to learn something new and prepare for the lessons. And it is remarkable to be a part of the same age group too. I'm very thankful to our teachers, who shared their time and knowledge with us. I couldn't say thank you enough!

Evguenia Frenklakh ”

#### 4. HOME MAINTENANCE SERVICES (Gardening And Minor Home Maintenance)



Home maintenance services comprise gardening and home maintenance services. Last financial year, we launched gardening services in the eastern region of Melbourne and in Geelong. Now we are working on expanding our service portfolio and introducing additional services for our clients, such as gutter cleaning, pathways pressure washing and additional home maintenance services.

The program is operating since November 2021.

- We provided 423 hours of service to 60 clients.

Staff: Service Manager, Team Leader, Client Services coordinators, Rostering Coordinator.

Contractors: 3 (Geelong and Melbourne).

## 5. HOME MODIFICATION SERVICES

Home modification service includes two types of modifications and occupational therapy assessment. The simple modification includes mostly ramps, grab rails and step modifications. While complex modification can include a whole kitchen or bathroom redesign. The main purpose of this service is to maintain our client's functional independence so they can continue to live and move safely around the house.

The program is operating since September 2021

- We delivered 35 home modifications to 35 clients.

Staff: Service Manager, Team Leader, Client Services coordinators.

Before



After



Before



After



**“ I would like to express my feelings of satisfaction and joy for the help and support from RERC. I'm fully satisfied with my modified bathroom. Everything is very convenient and affordable for a person at my age. Thanks to RERC my dream came true. It is a great comfort to have such a supportive organisation for all Russian-speaking residents of Melbourne, especially the elderly. ”**

Yuriy Soldatov **”**



## 6. MEALS SERVICES

Meals service is another new service that we launched last financial year. Unfortunately, at this stage it's only available in the Eastern and Northern suburbs of Melbourne, despite high demand for it in the other regions. Initially, to deliver this service we partnered with two providers: Lite n Easy and Good Meals. Over some time our clients expressed an interest in replacing Good Meals with another provider. Currently we are looking into more options to ensure our clients have choices and good quality meals.

The program is operating since August 2021.

- We delivered 4,924 meals to 51 clients.

Staff: Service Manager, Team Leader Client Services coordinators.

Contractors: Lite n Easy, Good Meals.

## 7. SOCIAL SUPPORT GROUPS

The aim of our Social Support Groups is to bring together Russian speaking Senior Citizens of all backgrounds. SSG participants are provided with social and recreational activities to promote their health, general well-being, friendship, confidence and independence. Regular sessions are held at safe and comfortable venues. All our functions are organised according to the interests and abilities of our members and include a wide range of activities such as: exercises for seniors, singing, dancing, socialising, games, outings and cultural celebrations. For all of our SSG members we develop a Care Plan which takes into account individual needs, preferences and interests.

At present, RERC continues to run five SSGs:

Fitzroy: Coordinated by Alexander Ilyin and current president is Tatiana Abramoff; comprises 12 members.

Yarraville: Coordinated by Alexander Ilyin and current president is Georgii Borislavsky; comprises 12 members.

Ormond: Coordinated by Alexander Ilyin, average weekly attendance of 15 clients.

Box Hill: Coordinated by Marina Yurgaeva and current president is Anatole Boyko; average weekly attendance of 23 clients.

Prahran: Coordinated by Pavel Meixon and President Anna Kuperman, average attendance of 5.

Our SSG services have seen a significant extension in terms of both client numbers and volume of activities leading to a great range of benefits to consumers as a result of the application of COVID Emergency Support funding. Throughout the past financial year 2021-2022 SSG online program continued its run, in July, additional funding ended, and the number of online classes was reduced. We were able to keep some popular sessions: English Class, Arts Class, Excursions, Musical and Theatre Eve and Computer Consultation.

## 8. SOCIAL SUPPORT INDIVIDUAL SERVICE

Social Support Individual service is assistance provided by a companion to an individual, either within the home environment or while accessing community services, which is primarily directed towards meeting the person's need for social company, especially in the Russian-speaking community life.

This includes:

- Accompanied activities (shopping, appointments and etc)
- Telephone/web contacts
- Visiting

Prior to July 2022 this service was available only for the Geelong area, but now RERC is able to provide it for all regions in Melbourne. Most of our services are provided by volunteers.

## 9. CENTRE BASED RESPITE

In April 2022, we started the Centre-based Respite Program in Western Metro. Respite care is there to support our participants and their carers for short periods of time. Our Centre-based Respite is available during the day and takes place at the Maribyrnong Community centre. We have many initiatives specifically for people with a Russian background to keep them connected to their language and culture. The nature and type of activities depend on their interest and capability. For example: outings, excursions, gentle exercise, breathing techniques, singing, craft, guest speakers, and other activities. Since our group opened, we see happy faces every day and our clients want to come back every week.





## BROKERAGE SERVICES

RERC also continues to provide support for Russian-speaking clients, who chose to receive services through different Aged Care providers but want to stay connected with our community, its people and language. Over the last financial year demand for our services more than doubled.

Activity for 2021/22 are as follows:

- Provision of 16,400 hours of service, an increase of 240% from the previous FY.
- We provided services to Russian-speaking clients of 11 aged care providers.

Staff: Service Manager and Service coordinator.



# COMMUNITY VISITORS SCHEME (CVS)

**This program helped hundreds of people to find new friends, avoid social isolation and maintain important connections with their cultural roots through communication in their native language.**

Our Community Visitors Scheme (CVS) program arranges volunteer visits to provide friendship and companionship to the Russian speaking elderly citizens in subsidised residential aged care facilities and those who are receiving Home Care Package and who are also socially isolated. The program is fully funded by the Australian Government and this service is provided free of charge.

Since July we have received additional government funding , and the program is currently under expansion. It should double by the end of next financial year. In connection with this, a new CVS

officer joined the program. Our volunteers continue to support clients by visiting them or chatting remotely, via video and over the phone. At the end of July, an event was held where our volunteers were honoured.

The age of our volunteers ranges from 23 to 82 years.

Currently the CVS program operates with 20 volunteers, who service 12 aged care facilities where they support 15 clients, and 10 Home Care Package (HCP) clients are supported in their own homes.

The following table reflects the number of clients serviced by geographic region:

Region	Residential		Home Care Packages
	Aged Care Facilities	Residents	Number of Clients
South	8	10	8
East	1	2	2
North	1	1	
West	1	1	
Gippsland	1	1	

On Russian Orthodox Easter, a group of volunteers has baked 280 traditional Easter Cakes (Kulich) for elderly and lonely people including our CHSP and CVS clients. Kulichi were delivered to members of our community by volunteers.



# OUR CVS VOLUNTEERS

Throughout 2022, we attracted many volunteers who brought great benefits to the elderly.

“ With the advent of Anna, my whole life changed. Anna is a wonderful person and true friend! Anna has been a great help to me. Anna is also an excellent chess player, she has the first category in chess. I want to say a big thank you to Anna and for everything she has done for me. Thank you RERC!

Valeriy Yelistratov ”



“ A volunteer comes and brings with him a piece of the outside world, namely a different attitude. This is just an opportunity for the elderly to feel like full-fledged people, because they are asked about their lives, their stories and their opinions that are important to volunteers. The volunteer receives attention and warmth from them, realising that he came to the institution for the elderly for a reason.

Galina Gogoladze ”

# COVID EMERGENCY SUPPORT – OUR "EDUCATION AND WELLBEING PROGRAM"

With COVID Emergency Support funding, RERC managed to support all existing SSG clients during the pandemic and register and serve a significant number of new clients. Social Support group online activities become available for the existing and new clients after procurement and provision of individual tablet devices via rapid technology training program. It was delivered by a qualified IT support specialist and trainer in consumer preferred languages and at a pace specifically crafted for an average elderly person not familiar with technology.

All our clients went through individual IT training followed by ongoing online support to be able to join Zoom sessions and manage participation independently and without stress. This program was initially focused on getting consumers up and running with technology to keep connected and informed. This initiative then has further expanded into the "Education and Wellbeing" ongoing program enabling clients to have and maintain a positive state of mind, fight depression and improve mental health more generally i.e. "survive a challenge" of COVID isolation and return to a normal life.



"Education and Wellbeing" program provided general updates and advice on COVID-related matters but also included a wide range of online activities on weekly/fortnightly basis (depending on client preferences) with a total 23 hours a week activity covering English Class, Computer Class, Arts Class, Yoga, Fitness, Poetry Eve, Music and Theatre



Eve, Online Excursions, Cinema Club, Dietitian consultation, Trivia Club, Maths Club and Memory Games. Program also provided access to a specialist advice from a range of professional guest speakers such as aged care assessors, lawyers, doctors, social worker and aged care facility representatives. All our clients were invited to attend a choice of 4-6 activities a week encouraging consumers to stay active and positive during the period of strict Victoria lockdowns, stay in touch with RERC and their new friends (other group participants), and get some new knowledge and skills to maintain independence at home and improve self-esteem.

Although this funding ended on July 1, 2022, we have found resources to continue running several online sessions - English Classes, Arts, Online Excursions, Musical and Theatre sessions, through the SSG program.

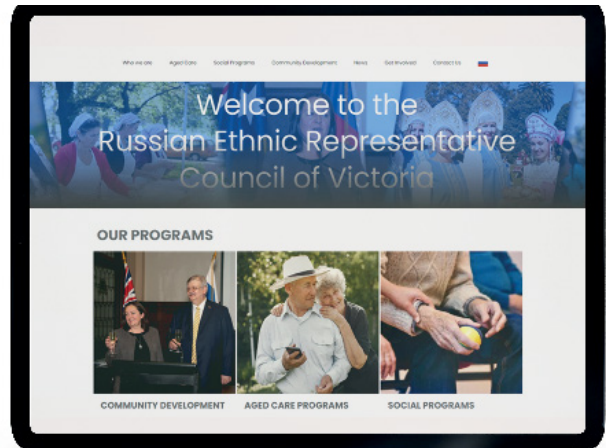
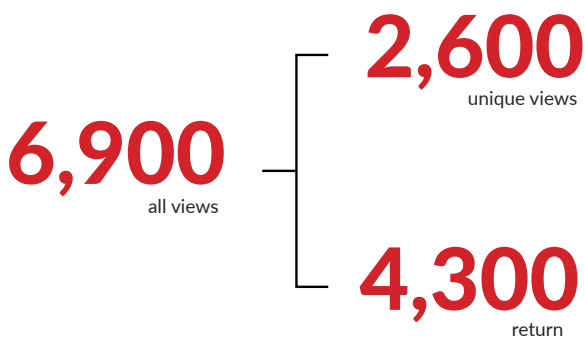
# ONLINE DEVELOPMENT – NEW WEBSITE

In February 2022, the new RERC website was launched, after extensive project activities undertaken by RERC Marketing Sub-Committee and our committed Marketing Coordinator.

We observed a significant increase in web traffic and site visits and are sharing some relevant statistics in this section.

## WEBSITE STATISTICS

### All views



### Visitors

Average number of users per month

627

### Age Group

Most of users

65+

### Gender

Distribution

75% Female

25% Male

### Language Preference

Distribution

66% Eng

34% Rus

# FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION

As at 30 June 2022

	2021-22	2020-21
<u>Assets</u>		
Cash and cash equivalents	2,425,460	1,897,407
Trade and other receivables	269,571	93,932
Other current assets	38,173	21,832
<b>Total Current Assets</b>	<b>2,733,204</b>	<b>2,013,171</b>
Property, plant and equipment	65,853	79,131
Intangible assets	45,337	-
<b>Total Non-current Assets</b>	<b>111,190</b>	<b>79,131</b>
<b>TOTAL ASSETS</b>	<b>2,844,394</b>	<b>2,092,302</b>
<u>Liabilities</u>		
Trade and other payables	374,905	240,775
Funding in advance	1,627,493	1,245,478
Short-term provisions	151,793	98,874
<b>Total Current Liabilities</b>	<b>2,154,191</b>	<b>1,585,127</b>
Provisions	4,071	-
<b>Total Non-current Liabilities</b>	<b>4,071</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>2,158,262</b>	<b>1,585,127</b>
<b>NET ASSETS</b>	<b>686,132</b>	<b>507,175</b>
<u>Accumulated funds</u>		
Accumulated Reserves	507,175	217,652
Net Surplus (Loss) for the year	178,957	289,523
<b>TOTAL ACCUMULATED FUNDS</b>	<b>686,132</b>	<b>507,175</b>

## INCOME STATEMENT

For the year ending 30 June 2022

	2021-22	2020-21
<u>Income</u>		
Grants income	2,100,621	1,032,111
Fee for services income	851,969	336,435
Other Income	15,924	621,584
<b>TOTAL INCOME</b>	<b>2,968,514</b>	<b>1,990,130</b>
<u>Expenses</u>		
Program costs	2,676,226	1,495,291
Events and community grant expenses	35,521	37,946
Administration	77,810	167,370
<b>TOTAL EXPENSES</b>	<b>2,789,557</b>	<b>1,700,607</b>
<b>NET SURPLUS FOR THE YEAR</b>	<b>178,957</b>	<b>289,523</b>

## STATEMENT OF CASH FLOWS

For the year ending 30 June 2022

	2021-22	2020-21
<u>Cash at the beginning of the period</u>	1,897,407	926,400
Net cash provided by (used in) operating activities	576,909	971,007
Net cash provided by (used in) investing activities	(48,856)	-
<b>Net increase/decrease for the period</b>	<b>528,053</b>	<b>971,007</b>
<b>CASH AT THE END OF THE YEAR</b>	<b>2,425,460</b>	<b>1,897,407</b>



**AUDITOR'S INDEPENDENT DECLARATION**



**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS  
COMMISSION ACT 2012**

**To the Committee of Russian Ethnic Representative Council of Victoria Inc**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

*DFK BKM Audit Services*

**DFK BKM Audit Services**

**Kevin P Adams**  
Director

Camberwell, Victoria  
22 November 2022

## INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
RUSSIAN ETHNIC REPRESENTATIVE COUNCIL OF VICTORIA INC**

**Opinion**

We have audited the financial report of Russian Ethnic Representative Council of Victoria Inc (the association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the Statement by Members of the Management Committee.

In our opinion, the accompanying financial report of Russian Ethnic Representative Council of Victoria Inc is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- giving a true and fair view of the association's financial position as at 30 June 2022 and of its performance for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1, and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Management Committee's financial reporting responsibilities under the ACNC Act. 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 the Management Committee for the Financial Report**

The Management Committee of the association is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and is appropriate to meet the needs of the members. The Management Committee's responsibility also includes such internal control as the Management Committee determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

## INDEPENDENT AUDITOR'S REPORT

In preparing the financial report, the Management Committee is responsible for assessing the association'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 the Management Committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The Management Committee is responsible for overseeing the association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



**DFK BKM Audit Services**



**Kevin P Adams**  
Director

Camberwell, Victoria 22  
November 2022



118 Greeves Street, Fitzroy VIC  
3065, (03) 9415 6899



[mail@rerc.org.au](mailto:mail@rerc.org.au)



<https://www.rerc.org.au>