



Russian Ethnic
Representative
Council of Victoria |
Russian Aged Care

Annual Report

2022/
2023



INSIDE THE REPORT

WHO WE ARE	3
VISION STATEMENT	3
MISSION STATEMENT	3
OUR VALUES	3
MESSAGE FROM THE PRESIDENT	4
CHIEF EXECUTIVE'S YEAR IN REVIEW	5
COMMONWEALTH HOME SUPPORT PROGRAM	6
Domestic Assistance	6
Allied Health and Therapy Services	6
Transport Services	6
Meals Services	6
Home Maintenance Services	6
Home Modifications Services	6-7
Social Support Groups	7-8
Social Support Individual	8
Centre Based Respite	8-9
HOME CARE PACKAGES PROGRAM	10
BROKERAGE SERVICES	11
COMMUNITY VISITORS SCHEME	12-13
CLIENT SATISFACTION SURVEY	14-15
FINANCIAL STATEMENTS	16
Statement of financial position	16
Income Statement	16
Statement of Cash Flows	16
Auditor's Independent Declaration	17
Independent Auditor's Report	18-19

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 has been another one of significant organisational transformation and growth, and a year filled with challenges, opportunities and success.

Our focus on client needs, preferences, health and wellbeing continued to be the first priority and RERC has generated some strong evidence of such focus during the year. Quality audit completed by the Aged Care Quality & Safety Commission has brought great results for RERC, with our services found fully compliant across all eight Aged Care Quality Standards, and without notable findings. This was an excellent display of our organisational commitment to services that are of high quality and are culturally safe. We have also completed an in-home care consumer satisfaction survey confirming that services provided by RERC are highly valued and provided in a dignified and respectful manner. Over 90% of clients participating in the survey have been satisfied with our services and agreed that they receive safe and quality care. On behalf of RERC Management Committee and staff, I would like to thank all clients and client representatives who participated in the survey and provided invaluable feedback and input that will help us to make RERC in-home services even better.

At the same time, main theme of the year was a launch of our new Home Care Packages (HCP) program. This required significant preparation, planning and analysis, development of new capabilities, and creation of new systems and processes – making this launch very similar to a start-up project for RERC management and staff. With HCP program launched in May 2023, we could observe first positive results in less than two months, and this success was further developed later in the year. RERC Management Committee has supported this process via strategic guidance and development of additional governance systems and processes, in

particular with respect to clinical services that were new to our operational portfolio.

In addition to new HCP services, RERC continued to provide more established Commonwealth Home Support Program (CHSP) services in Melbourne and Geelong, volunteers friendly visiting program for clients living at home and residential facilities under the Community Visitors Scheme, as well as brokerage services to other home care agencies serving Russian speaking clients. We have observed significant growth in all program areas evident by notable increase in client numbers, service outputs and also overall annual turnover increase by 39%. Our two-years' efforts in CHSP space enabled RERC to reach capacity across majority of service segments for this program.

The growth was supported by the next stage of transformation for our organisational structure, internal systems and processes that brought new roles and capabilities to both operational and business support functions, with a strong focus on effectiveness and efficiency. This work will continue in the next year, along with industry changes expected.

I am grateful for the hard work, commitment, resilience and professionalism of all RERC Management Committee members, our management, staff and volunteers. Without their support and dedication, our organisation would not have achieved all the success and significant positive impact on lives of our seniors.

Anna Feoktistova
RERC President

CHIEF EXECUTIVE'S YEAR IN REVIEW

With a launch of a new Home Care Packages program, RERC has reached a significant milestone that also creates a new trajectory for organisational growth, development and impact.

Last year RERC team went through a range of rapid strategic development projects with respect to client services, business growth, compliance, and overall organisational development. These projects addressed our main operational priorities for the year that included reaching full potential of our CHSP program, expanding existing CVS program, designing and launching a new HCP program, preserving a licence to operate via successful quality audit, designing a new organisational structure and introducing new critical roles, responding to industry changes. Team has successfully implemented a significant number of changes in a relatively short period of time, yet with a pressure from external environment driven by industry reform.

On compliance front, RERC team has achieved excellent results for a quality audit, a testimony of hard work and dedication of all our staff and volunteers but most of all – quality and safe care we provide to our elderly. This was echoed by positive results of recent client survey that also became one of the highlights for the year.

Our new Home Care Packages program was launched in May 2023 and became a major milestone for the organisation, the one we were waiting for a few years. Our new HCP team is dedicated to providing high quality services to clients including clinical services that are new to our organisational portfolio but already supported by professional capabilities of our new staff. RERC team now working on fine tuning HCP operational design to ensure the program remains relevant to client needs and flexible, with care that is both professional and culturally safe.

Our next year strategic outlook will be impacted by the following factors:

1. Continuation of industry reform

Next year we will see significant changes to the Aged Care Quality Standards, client assessment methodology and process, as well as a new regulatory model and a new Aged Care Act introduced. Aged care system will continue drifting towards a new Support at Home program



which will have direct impact on all providers.

2. Growth and development of our Home Care Packages program

This includes both quality and volume but will also require a strong focus on sustainability of our operations overall with respect to client engagement, workforce management and financial management. The program will become another important instrument for RERC to support its mission of assisting people who are disadvantaged, culturally and linguistically diverse, elderly, sick and vulnerable.

3. System and process improvements

A launch of a new care management platform planned for the next year will provide RERC with a range of benefits and we are aiming to leverage technology to ensure effectiveness, process efficiency, improved data integrity and better-informed decision making.

More than ever, this past year has reinforced for me that the heart of RERC is its people – our staff and volunteers, our Management Committee and management team, supporters, community partners, and, so importantly, the individuals and families we come alongside and support, to achieve and maintain fullness of life. I am deeply grateful to everybody for their contribution.

Igor Zheveliyuk
Chief Executive Officer

COMMONWEALTH HOME SUPPORT PROGRAM

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

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

The program is operating in Eastern, Southern and Western metropolitan areas of Melbourne since October 2017. In the last financial year, our team has focussed on reviewing and optimising service standards for Domestic Assistance to make sure they are aligned with industry practice.

We have provided 7,007 hours of service - an increase by 12% compared to the previous financial year and reached capacity in this segment. 229 clients received this service in 2022-23.

2. ALLIED HEALTH AND THERAPY SERVICES (Social Work)

We provide a professional assistance by a social worker since October 2017. This program is helping clients who may experience hardship or difficulties with arranging services provided by government agencies for instance Services Australia, My Aged Care, other social services agencies, or in need of advocacy services. Our social worker provided both internal and cross-agency services to Russian speaking clients as well as resources enabling our clients to make informed decisions.

We have provided 1,162 hours of service in this segment - a moderate reduction comparing to previous FY on the back of reduced staffing in this area. 83 clients have received this service.

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

The program is operating since July 2020.

In 2022-23 this program had full traction that enabled it to reach capacity by June 2023.

Today this service is in high demand and client intake is performed on a waiting list basis. During the year, we have arranged 12,939 trips - 84% increase comparing to the previous year. Majority of these trips were delivered under "indirect transport" segment i.e. via cab vouchers but some were also delivered directly by our care workers. 376 clients have received this service.

4. MEALS SERVICES

Meals service is another highly popular service that we offer in the Eastern and Northern suburbs of Melbourne. To deliver this service, we partner with Lite'n'Easy - one of the best meals providers in the industry. Lite n' Easy has been rated No.1 in Canstar Blue's 'Healthy Meal Delivery' award 4 years running, including 5 stars for 'Value for Money' award, and our clients express high level of satisfaction with their products, with respect to both quality and choice of meals offered.

The program is operating since August 2021, and we observed a huge growth in this area over the last two years. In 2022-23, we have provided 24,720 meals to 140 clients - this is 5 times more than what we have delivered in the previous year. This service has also reached capacity in June 2023 and intake continues only on a waiting list basis.

5. HOME MAINTENANCE SERVICES (Gardening and Minor Home Maintenance)

This service comprises gardening and home maintenance services and operates in eastern Melbourne areas and Geelong, since 2022.

We have provided 1,379 hours of services - increase by 326% comparing to the previous year. The service was provided to 83 clients.

6. HOME MODIFICATION SERVICES

Home modification service includes two types of modifications and occupational therapy assessment. The assessment is intended to provide a specialist recommendation for such home modifications, based on client specific needs and safety requirements. There are two types of modifications provided: simple one includes mostly ramps, grab rails and step

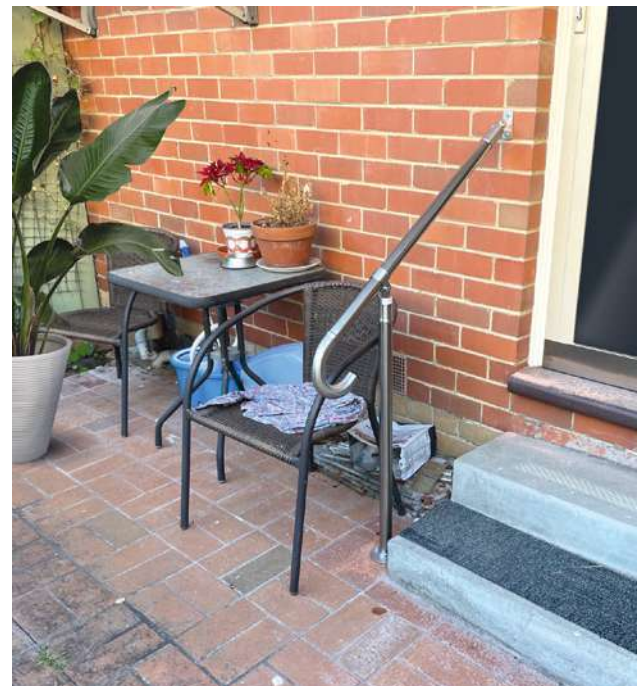
modifications, and complex one may include a whole kitchen or bathroom modification. The main purpose of this service is to maintain our client's functional independence so they can continue to live and move safely around the house.

The program is operating since September 2021. In 2022-23, we have delivered 15 home modifications to 15 clients.

Before



After



7. SOCIAL SUPPORT GROUPS

Our traditional Social Support Groups (SSG) remain extremely popular. 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. Groups are run with consideration of 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.

RERC currently runs five SSG groups in four different regions of Melbourne:

- Fitzroy: coordinated by Alexander Ilyin, with current President being Tatiana Abramoff.
- Yarraville: coordinated by Alexander Ilyin and current President is Georgii Borislavsky.



- Ormond/ Highett: coordinated by Alexander Ilyin and President Emma Pustomelnikova. From May 2023 our historical Ormond group has transitioned to a new convenient facility in Highett.
- South Yarra: coordinated by Pavel Meixon and President is Anna Kuperman (this group includes clients from South Yarra and also some former clients of Ormond group).
- Box Hill: coordinated by Marina Yurgaeva and current president is Anatole Boyko.

Last year was very busy in terms of events and excursions. Clients participated in trips to Bendigo, Ballarat, Geelong, Castlemaine, Lake Entrance, Rye, Werribee, Healesville, Eldon. Art Master classes were held. SSG online programs continued to run, and we are still able to keep some popular sessions: English Class, Art Class, Excursions, Musical and Theatre Eve, and Computer Literacy class.

In 2022-23 RERC has delivered 9,690 hours of SSG services across all the groups above – a minor increase comparing to the previous year. Services were provided to 89 clients across 5 groups.

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 interactions and support, especially within the Russian-speaking community. This includes accompanied activities (shopping, appointments and etc.), telephone/web contacts, and friendly home visiting.

Most of services are provided by Russian-speaking volunteers. In 2022-23 we have provided 2,168 hours of service to 35 clients.

9. CENTRE BASED RESPITE

In April 2022, we have commenced the Centre-based Respite program that at this stage is only offered in Western Metro area of Melbourne. Respite care is designed to support our clients 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. Last year, the group continued with some fantastic art and craft sessions. Clients continued working with polymer and natural clay, painted with acrylic paint, got engaged in neurographica workshops, did origami, made wax candles, chocolate bars, cake decorations such as feather and leaf branch. Some wonderful pieces were created from mosaic art using pebbles, glue and grout. Clients also worked with real flowers and created some really exquisite bouquets. The group had visits from Bunnings community coordinator and some guest speakers with sessions on Russian history and other interesting topics such as Essential Oils and other health related ones. Clients also tried new "yoga on chair" sessions from three different yoga instructors. Everyone loved those gentle exercise sessions including small Taichi work-outs before lunch. Group also went on a few day trips including a ferry trip to Sorrento, Daylesford



Annual Report 2022-2023

mushroom picking, Dandenong and Cranbourne Royal Botanic Gardens.

Clients regularly celebrated the members' birthdays and important milestones. Some members of the group did presentations on various topics including their own life experiences and history. Most importantly, clients tried their best to support each other when things were a bit challenging, everyone showed compassion and genuine concern in time of need. Group also played a lot of board games such as Bingo, Domino, playing cards, memory games etc, sang some popular Russian folk songs and plan to sing some English ones next year.

In 2022-23, we have delivered 3,234 hours of service in this program to a group of 18 clients.



HOME CARE PACKAGES PROGRAM

After six months of intense preparation and successful completion of quality audit, RERC has launched a new Home Care Packages (HCP) program in May 2023. While this program was treated like a “start-up” for the purposes of organisational planning, RERC team has leveraged many years of experience in community services and home care that provided strong foundations for future success in HCP space. We were also pleased to see a strong demand for this program from our current and former CHSP clients base, with some of them been on a waiting list for more than 6 months.

RERC has launched HCP program with a limited scope that excluded services for self-managing clients. At the same time, from day one we offered a range of traditional HCP services including domestic assistance, personal care, nursing, in-home respite, companionship, allied health, meals, transport, home maintenance and others, with services delivered by both our own staff and external providers selected by our clients. While our HCP team has focused on Russian-speaking clients, we also observed a notable demand from consumers with other backgrounds and we currently consider intake and service provision for such clients as well.

As a part of HCP program launch, RERC has also created additional systems, processes and structures to monitor and manage client health and wellbeing, provide high quality services and remain compliant.

This included:

- Strengthening our governance systems via active participation of our clinical experts (Registered Nurse) and other members of RERC Management Committee in the above program launch and monitoring project plan execution as required.
- Creation of a new Clinical Governance Committee consisting of representatives of the Management Committee, RERC management and external clinical services expert.
- Commencing recruitment of clinical services staff
- Review and refinement of policies and procedures related to provision of clinical services.
- Review and refinement of our business requirements with respect to clinical services, care planning and assessment for our new care management system (Lumary).





BROKERAGE SERVICES

RERC continued to provide support for Russian-speaking clients of other home care agencies who preferred high quality and culturally safe services delivered by our care workers.

In 2022-23, RERC has delivered 25,227 hours of service – 54% increase comparing to the previous FY. We provided services to over 100 Russian-speaking clients of 11 aged care providers.



COMMUNITY VISITORS SCHEME (CVS)

RERC provides services under Community Visitors Scheme (CVS) for many years, and it has helped hundreds of people to find themselves new friends, avoid social isolation and maintain important connections with their cultural roots through communication in their native language.

Our 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 receive Home Care Package services and are socially isolated. The program is fully funded by the Australian Government and this service is provided free of charge. From July 2023, the program was rebranded into Aged Care Volunteer Visitors Scheme (ACVVS). Last year we have received additional government

funding which enabled RERC to double the size of the program. To support new clients and increased needs for program coordination, a new role of CVS Officer was created. At the end of June 2023, our CVS team had 33 volunteers (aged from 23 to 83 years old), who serviced 13 local aged care facilities where they supported 20 residents, and also 23 clients were supported in their own homes.

In 2022-23, our volunteers have delivered over 1,000 visits to clients, with the following numbers of visits by region:

REGION	AGED CARE FACILITY RESIDENT VISITS	HOME CARE CLIENT VISITS
Southern Metro	465	357
Eastern Metro	40	99
Northern Metro	10	55
Western Metro	43	
Gippsland	5	
TOTAL	563	511

Amongst other activities, our CVS clients had opportunity to participate in group online memory game sessions hosted by one of our active volunteers. Also, as per long term tradition, we congratulated all our clients on Russian Orthodox Easter and presented each of them with the traditional Easter Cake.

In June, we held a festive event for volunteers to express our gratitude to them for their invaluable support. We also conducted training session for volunteers, where we introduced them to the Serious Incident Response Scheme requirements and informed them about a transition to the new ACVVS program.

CLIENT EVENTS AND TRIPS



At the end of August 2023, the photo exhibition “Me at 20!” was held at Box Hill SSG. The initiator of the organisation was Lyudmila Dzyuba, a member of the group, who is always full off with interesting creative ideas.

It was not just an exhibition, but a kind of quiz, where group members had to recognize their “colleague” from a photo, which turned out to be not at all easy.

When looking at the photographs, participants might recall the most interesting and even “piquant” moments of their youth.

And at the end of the event, the participants said a wonderful phrase: “We used to be young and beautiful, but now we are simply beautiful!”



CLIENT SATISFACTION SURVEY

Last year, RERC has collected client feedback via in-home care consumer satisfaction survey that was sent to our clients and client representatives in Russian and English. It covered clients of our two major programs – the Commonwealth Home Support Program and the Home Care Packages Program.

We distributed almost 800 surveys to clients, with 174 returned (participation rate of 22%). The majority of surveys collected (159) were from CHSP clients, largely due to the fact that our CHSP client group was many times larger than HCP client group which is still forming after this new program launch earlier in 2023.

Overall, over 90% of the clients participating in this survey expressed their high level of satisfaction with services provided by RERC. This became a great testimony of high quality and culturally safe care provided by our dedicated professional staff.

Some individual responses and overall statistics are presented below.

93% | Feel that their decisions about the care are respected and supported

91% | Agree that they receive safe and quality care

91% | Said that the services provided improve their quality of life

92% | Feel that attitude of the staff towards them is attentive and respectful

90% | Confident their feedback or complaint will be managed fairly

94% | Plan to continue using RERC services

93% | Would recommend RERC services to friends and family

The survey results will be used to improve our services and will be included in our self-assessment process and continuous improvement plan. A more detailed survey report will be analysed and shared

across all levels of our organisation, including the Quality Care Advisory Committee and Clinical Governance Committee.

Our clients' feedback about our services

“ My home care worker is very hard working and courteous and friendly. I look forward to seeing her. ”

“ I'm happy with all services provided. Special thanks to my care advisor for his humane approach, quick response & help! ”

“ I am very happy with the Lite N Easy meals, so we don't need to cook EVERY day. ”

“ I use taxi vouchers for medical & social appointments & this has improved my quality of life and independence. ”

“ Thanks, Tania, for finding me a gardener - he is doing a fabulous job. And YES! I would certainly recommend your services to family and friends. ”

“ Большое спасибо за ваши услуги, они нам очень помогают. ”

“ Jobs done on time, with care and commitment. ”

“ Все аспекты Ваших услуг меня вполне удовлетворяют. ”

“ My enquiries are always responded to promptly and this is always helpful. ”

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

	2022-23	2021-22
<u>Assets</u>		
Cash and cash equivalents	2,377,655	2,425,460
Trade and other receivables	442,214	269,571
Other current assets	31,203	38,173
Total Current Assets	2,851,071	2,733,204
Property, plant and equipment	69,950	65,853
Intangible assets	62,537	45,337
Total Non-current Assets	132,487	111,190
TOTAL ASSETS	2,983,558	2,844,394
<u>Liabilities</u>		
Trade and other payables	444,771	374,905
Funding in advance	1,444,571	1,627,493
Short-term provisions	192,015	151,793
Total Current Liabilities	2,081,357	2,154,191
Provisions	4,071	4,071
Total Non-current Liabilities	4,071	4,071
TOTAL LIABILITIES	2,085,428	2,158,262
NET ASSETS	898,130	686,132
<u>Accumulated funds</u>		
Accumulated Reserves	686,132	507,175
Net Surplus (Loss) for the year	211,998	178,957
TOTAL ACCUMULATED FUNDS	898,130	686,132

INCOME STATEMENT

For the year ending 30 June 2023

	2022-23	2021-22
<u>Income</u>		
Government funding - community care	2,650,043	2,100,621
Fee for services income	1,432,909	851,969
Other Income	40,822	15,924
TOTAL INCOME	4,123,774	2,968,514
<u>Expenses</u>		
Program costs	3,933,744	2,676,226
Events and community grant expenses	27,122	35,521
Administration	104,328	77,810
TOTAL EXPENSES	4,065,194	2,789,557
NET OPERATING SURPLUS	58,580	178,957
Reallocation of unearned income	153,418	-
NET SURPLUS FOR THE YEAR	211,998	178,957

STATEMENT OF CASH FLOWS

For the year ending 30 June 2023

	2022-23	2021-22
Cash at the beginning of the year	2,425,460	1,897,407
Net cash provided by (used in) operating activities	(4,604)	576,909
Net cash provided by (used in) investing activities	(43,201)	(48,856)
Net increase/decrease for the period	(47,805)	528,053
Cash at the end of the period	2,377,655	2,425,460

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 2023 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



Kevin P Adams
Director

Camberwell, Victoria
23 October 2023

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 2023, 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 2023 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 2022*.

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
23 October 2023



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