

**ROSEBANK CHILD SEXUAL ABUSE
SERVICE INC
A.B.N. 95 185 172 618**

Annual Financial Report

**For the Year Ended
30 June 2024**

ROSEBANK CHILD SEXUAL ABUSE SERVICE INC
A.B.N. 95 185 172 618

Financial Report
For the year ended 30 June 2024

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Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Committee’s Report
For the year ended 30 June 2024

Your Committee Members present their report together with the financial statements of Rosebank Child Sexual Abuse Service Inc (‘the Association’) for the financial year ended 30 June 2024 and the Independent Audit Report thereon.

Committee Members

The Committee Members of the Association at any time during or since the end of the financial year are:

Name	Appointment/Cessation
Alison Huggan <i>Chairperson</i>	Appointed Committee Member 2012 Appointed Chairperson 2018
Debra Venables <i>Treasurer</i>	Appointed Committee Member 2009 Appointed Treasurer 2018
Jemma Milloy <i>Secretary</i>	Appointed 2021 Appointed Secretary 2023
Claire Affleck-Warn <i>Committee Member</i>	Appointed 2022
Tracey Philips <i>Resigned Committee Member</i>	Committee Member from 2016 to 2024

Heike Obermayr is the Public Officer.

Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Committee Meetings

The number of Committee meetings held and the number of meetings attended by each of the members of the Association during the financial year are:

Members of the Committee	Committee Members’ Meetings	
	A	B
Alison Huggan	6	6
Debra Venables	6	3
Jemma Milloy	6	5
Claire Affleck-Warn	6	6
Tracey Philips	6	4

Where:

- *column A* is the number of meetings the Committee Member was entitled to attend
- *column B* is the number of meetings the Committee Member attended

Principal Activities

The principal activities of the Association during the financial year were to provide counselling and support services to children and young people who have been sexually abused and their non-offending family members. The provision of a range of specialised group programs to meet the needs of the community.

There have been no significant changes in the nature of these activities during the year.

Short-term and long-term objectives

The Association’s short-term and long-term objectives are to:

- Provide high quality services and programs to the community.
- Develop and sustain quality external relationships.
- Expand our resources, develop our people and strengthen our systems.

Committee's Report
For the year ended 30 June 2024

Strategy for achieving short and long-term objectives

To achieve these objectives, the Association has adopted the following strategies:

- Deliver a specialised counselling service to children and young people and their families and carers when they want and need it.
- Offer a range of specialised programs (individual and groupwork) to meet the need of the community.
- Collaborations with service providers, that strategically positions the Association within the wider service network to ensure a continuous and sustainable service.
- Build relationships with existing and new funding opportunities and sponsors.
- Resource the management and delivery of the service as it grows: operations, finance, counselling, income generation.
- Physical resources are managed to ensure an effective, safe and efficient organisation.

Key Performance Measures

The Association measures its own performance through the use of both qualitative and quantitative benchmarks. The benchmarks are used by the Committee Members to assess the financial sustainability of the Association and whether short-term and long-term objectives are being achieved.

The deficit of the Association amounted to \$5,590 (2023: surplus: \$149).

Events Subsequent to Reporting Date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the members of the Committee of the Association, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

Significant Changes in State of Affairs

In the opinion of the Committee Members there were no significant changes in the state of affairs of the Association that occurred during the year.

Likely Developments

The Association will further develop the level of operations through the receipt of grants and the acquittal of those grants.

No likely change in the Association's direction is projected.

Environmental Regulations

The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

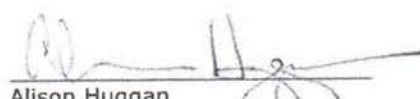
Members' Guarantee

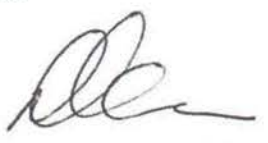
The Association is incorporated under the *Associations Incorporation Act 2009 (NSW)*. If the Association is wound up, the constitution states that each member required contribution is limited to an amount, if any, unpaid by the member, in respect of membership of the Association.

Auditor's Independence Declaration

The auditor's independence declaration is set out on page 3 and forms part of the Committee's report for the financial year ended 30 June 2024.

Signed in accordance with a resolution of the members of the Committee


Alison Huggan
Chairperson


Debra Venables
Treasurer

Dated this 19th day of August 2024



Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Auditor's Independence Declaration
For the Year Ended 30 June 2024

To the Members of
Rosebank Child Sexual Abuse Service Inc

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Members of the Committee of Rosebank Child Sexual Abuse Service Inc.

I declare that, to the best of my knowledge and belief, during the financial year ended 30 June 2024 there has been:

- (i) no contraventions of 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) no contraventions of any applicable code of professional conduct in relation to the audit.

MOSAIC AUDIT & CONSULTING

Vanessa Patricio
Principal
Registered Company Auditor # 333315

Dated this 19th day of August 2024
Sydney, NSW

Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Statement of Profit or Loss and Other Comprehensive income
For the Year Ended 30 June 2024

		2024	2023
		\$	\$
<u>Revenue from continuing operations</u>			
Operating grant revenue		307,017	381,247
Donations		15	3,596
Total revenue from continuing operations	2	<u>307,032</u>	<u>384,843</u>
<u>Other Income</u>			
Investment income			
- Interest received		5,366	2,676
Sundry income		3,846	3,144
Total other income		<u>9,212</u>	<u>5,820</u>
Total revenue and other income		<u>316,244</u>	<u>390,663</u>
<u>Expenditure</u>			
Employee benefits expense		(283,171)	(335,778)
Administration expense		(29,981)	(42,609)
Other expenses		(8,682)	(12,127)
Total Expenditure		<u>(321,834)</u>	<u>(390,514)</u>
Net surplus/(deficit) before income tax		<u>(5,590)</u>	<u>149</u>
Income tax expense	13(e)	-	-
Surplus/(deficit) for the year		<u>(5,590)</u>	<u>149</u>
Other comprehensive income		-	-
Other comprehensive income after income tax		<u>-</u>	<u>-</u>
Total comprehensive income/(loss) for the year		<u>(5,590)</u>	<u>149</u>

This statement should be read in conjunction with the notes to the financial statement

Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Statement of Financial Position
As at 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	196,769	202,878
Trade and other receivables	5	2	22
Other current assets	6	2,919	987
TOTAL CURRENT ASSETS		<u>199,690</u>	<u>203,887</u>
NON-CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>199,690</u>	<u>203,887</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	19,486	36,524
Provisions	8	80,295	33,318
TOTAL CURRENT LIABILITIES		<u>99,781</u>	<u>69,842</u>
NON-CURRENT LIABILITIES			
Provisions	8	-	28,546
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>28,546</u>
TOTAL LIABILITIES		<u>99,909</u>	<u>98,387</u>
NET ASSETS		<u>99,909</u>	<u>105,499</u>
EQUITY			
Retained surplus		99,909	105,499
TOTAL EQUITY		<u>99,909</u>	<u>105,499</u>

This statement should be read in conjunction with the notes to the financial statement

Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Statement of Changes in Equity
For the Year Ended 30 June 2024

	Retained Earnings	Total Equity
	\$	\$
Balance at 1 July 2022	105,350	105,350
Surplus for the year	149	149
Balance at 30 June 2023	<u>105,499</u>	<u>105,499</u>
Balance at 1 July 2023	105,499	105,499
Deficit for the year	(5,590)	(5,590)
Balance at 30 June 2024	<u>99,909</u>	<u>99,909</u>

This statement should be read in conjunction with the notes to the financial statement

Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618

Statement of Cash Flows
For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from grants received		337,719	419,371
Cash receipts from donors		35	3,596
Cash receipts from other income		4,230	3,458
Payments to suppliers and employees		(353,459)	(503,863)
Interest received		5,366	2,676
Interest paid		-	(15)
Net cash flows from operating activities		<u>(6,109)</u>	<u>(74,777)</u>
Net increase/(decrease) in cash and cash equivalents		(6,109)	(74,777)
Cash and cash equivalents at the beginning of the year		<u>202,878</u>	<u>277,655</u>
Cash and cash equivalents at the end of the year	4	<u>196,769</u>	<u>202,878</u>

This statement should be read in conjunction with the notes to the financial statement

Notes to the Financial Statements

For the Year Ended 30 June 2024

Note 1 – About Rosebank Child Sexual Abuse Service Inc

Note 1.1 – Corporate Information

Rosebank Child Sexual Abuse Service Inc is an incorporated Association. The financial statements cover Rosebank Child Sexual Abuse Service Inc as an individual entity, incorporated and domiciled in Australia.

The principal activities of the Association during the financial year were to provide counselling and support services to children and young people who have been sexually abused and their non-offending family members. The provision of a range of specialised group programs to meet the needs of the community.

The Association is a registered charity with the Australian Charities and Not-For-Profit Commission, which holds deductible gift recipient status and is exempt from income tax.

The financial report of the not-for-profit Association, Rosebank Child Sexual Abuse Service Inc (the Association), for the year ended 30 June 2024 was authorised for issue in accordance with a resolution of the members of the Committee on the 19th August 2024.

The registered office of the Association and its principal place of business is:
Rosebank Child Sexual Abuse Service Inc
17-19 Speed Street
Liverpool NSW 2170

Members Guarantee

The Association is Incorporated under the *Associations Incorporation Act 2009 (NSW)*. In the event of the Association being wound up, the constitution states that each member is required to contribute an amount that is limited to the amount, if any, unpaid by the members in respect of membership of the Association. At 30 June 2024, the number of members was 4 (2023: 5).

Note 1.2 - Basis of Preparation

The Committee has determined that the Association is not a reporting entity. The special-purpose financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and the following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Statement of Cash Flows
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124	Related Party Disclosures
AASB 1048	Interpretation of Standards
AASB 1054	Australian Additional Disclosures

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

Historical cost convention

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Currency and rounding of amounts

The financial report is presented in Australian dollars, which is the Association's functional and presentation currency.

The amounts presented in the financial statements have been rounded to the nearest dollar.

Note 1.3 - Accounting Policies

The material accounting policies documenting the measurement basis used in preparing the financial information and other accounting information relevant to an understanding of the financial report are discussed in Note 13.

Notes to the Financial Statements
For the Year Ended 30 June 2024

Note 1.4 - Judgements and key sources of estimation uncertainty

The preparation of financial information requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates. Specific accounting judgements and key sources of estimation uncertainty are discussed in Note 13(i).

	2024	2023
	\$	\$
Note 2 – Revenue		
(a) Disaggregation of Revenue		
Revenue has been disaggregated based on type of goods or services provided and source of funds:		
Type of good or service		
<i>Government Grants</i>		
- Targeted Early Intervention program	270,457	255,752
- Stronger Communities program	5,000	-
- Social Sector Transformation program	-	37,792
- Social Sector Support Fund program	-	46,561
- Community Building Partnership program	-	8,182
<i>Non-government grants</i>		
- Therapy programs	31,560	32,960
Grant revenue	<u>307,017</u>	<u>381,247</u>
Other revenue		
Donations	15	3,596
Revenue from continuing operations	<u>307,032</u>	<u>384,843</u>
Source of funds		
Government	275,457	348,287
Non-Government	31,560	32,960
Donors	15	3,596
	<u>307,032</u>	<u>384,843</u>
(b) Revenue from Government Sources		
<i>State Government</i>		
- Department of Infrastructure, Regional Development, Communications and the Arts	5,000	-
- Department of Communities and Justice	270,457	348,287
	<u>270,457</u>	<u>348,287</u>
Note 3 – Auditors Remuneration		
Amounts paid to Mosaic Audit & Consulting for:		
- Audit of the Financial Report	5,000	-
- Other services – Financial Reporting	800	-
Amounts paid to John G Oehlers Chartered Accountant for:		
- Audit of the Financial Report	-	3,650
Total Auditors Remuneration	<u>5,800</u>	<u>3,650</u>
Note 4 – Cash and Cash Equivalents		
Cash on hand	200	200
Cash at bank	196,569	202,678
Total Cash and Cash Equivalents	<u>196,769</u>	<u>202,878</u>

Notes to the Financial Statements
For the Year Ended 30 June 2024

	2024 \$	2023 \$
Note 5 – Trade and Other Receivables		
Other debtors	2	22
Total Trade and Other Receivables	<u>2</u>	<u>22</u>
Note 6 – Other Current Assets		
Prepayments	2,919	987
Total Other Current Assets	<u>2,919</u>	<u>987</u>
Note 7 – Trade and Other Payables		
Trade payables	820	8,346
Other expenses	18,666	28,178
Total trade and other payables	<u>19,486</u>	<u>36,524</u>

Trade and other payables represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days.

Note 8 – Provisions

CURRENT

Provision for employee benefits: annual leave	23,906	16,629
Provision for employee benefits: long service leave	38,077	-
Provision for maternity leave	18,312	16,689
Total current provisions	<u>80,295</u>	<u>33,318</u>

NON-CURRENT

Provision for employee benefits: long service leave	-	28,546
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Note 9 – Related Party Transactions

9.1 Committee’s compensation

The members of the Committee act in an honorary capacity and receive no compensation for their services.

9.2 Transactions with Committee Member-related entities

There were no transactions with Committee Member-related entities during the year.

9.3 Transactions with members of the Committee

There were no transactions between the Association and members of the Committee during the year.

9.4 Key management personnel compensation

Other than the members of the Committee, there were no other key management personnel identified for 30 June 2024 and 30 June 2023.

Note 10 - Events after the Reporting Period

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Committee Members of the Association, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

Notes to the Financial Statements
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 11 – Commitments		
Low-value Lease Commitments		
Non-cancellable low-value leases contracted for but not recognised in the financial statements:		
<i>Payable – minimum office lease payments</i>		
- Not later than one year	3,659	3,552
- Later than one year but not later than five years	1,857	5,516
	<u>5,516</u>	<u>9,068</u>

The office lease commitment is a non-cancellable operating lease contracted for but not capitalised in the financial statements with a 3-year term.

Note 12 – Changes in accounting policies and changes in estimates

New and Amended Accounting Standards Adopted by the Association

The Association has adopted new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB), to the extent described in Note 1.2 and are effective for an accounting period that begins on or after 1 July 2023.

The following relevant new and revised Standards and Interpretations are on issue and effective for the current year:

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*. Requires the disclosure of material accounting policy information and clarifies how entities should distinguish changes in accounting policies and changes in accounting estimates.
- *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors (AASB 108)*. Changes clarify the distinction between changes in accounting estimates, changes in accounting policies and the correction of errors. They also clarify how entities use measurement techniques and inputs to develop accounting estimates.

The application of the amendments did not have a material impact on the Association’s financial statements but has changed the disclosure of accounting policy information in the financial statements.

There are no other new and revised Standards and Interpretations effective for the current year that are relevant to the Association.

Notes to the Financial Statements **For the Year Ended 30 June 2024**

Note 13 – Accounting Policies

The Association has consistently applied the following material accounting policies to all periods presented in these financial statements.

(a) Revenue

Revenue comprises revenue from government grants and interest income. Revenue is measured by reference to the fair value of consideration received or receivable by the Association for the services provided, excluding sales taxes, rebates and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the Association's different activities can be met. Details of the activity-specific recognition criteria are described below.

Government Grants

When the Association receives government grants, they are brought to account on a cash basis, except for specific project grants that are unused at year end. In this case unused specific project grants at year end are treated as "Deferred Income" for matching against expenditure in future periods.

Investment income

Investment income comprises interest. Interest income is recognised as it accrues, using the effective interest method.

All revenue is stated net of the amounts of goods and services tax (GST).

(b) Expenses

All expenditure is accounted for on an accruals basis and has been classified under headings reflecting the relevant nature of the Association which incurred the cost. Where costs cannot be directly attributed to a particular category, they have been allocated to activities on a basis consistent with use of the resources.

(c) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value. For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash at bank earns interest at floating rates based on daily deposit rates. Short-term deposits are made for varying periods of between one day and three months, depending on the Association's cash requirements. These deposits earn interest at market rates.

(d) 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). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(e) Income Tax

No income tax is payable by the Association for the financial year and subsequent years due to the ATO endorsement as a Charitable Institution. The Association has income tax exempt status under subdivision 50-B of the *Income Tax Assessment Act 1997*. The income tax exempt status is subject to annual self-reviews.

Notes to the Financial Statements
For the Year Ended 30 June 2024

Note 13 –Accounting Policies (continued)

(f) Employee Benefits

Employee benefits comprise wages and salaries, annual leave, non-accumulating sick leave, long-service leave and contributions to superannuation plans.

Liabilities for short-term employee benefits expected to be wholly settled within 12 months of the reporting date in respect of employees' services up to the reporting date are recognised at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long-term benefits is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to anticipated future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

(g) Provisions

Provisions are recognised when the Association 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(h) Economic Dependence & Going Concern

The continuing operation of the Association and the ability to pay its debts in the normal course are dependent upon the continued support of its funding body, the Department of Communities and Justice, which provides the majority of its grant income. The Association has multiple funding agreements in place, with expirations on 30 June 2025 and 30 June 2026.

At the date of this report, the members of the Committee, based on current funding agreements and available information, believe that the Association satisfies going concern and will continue its operations in the normal manner.

(i) Judgements and key sources of estimation uncertainty

In the application of the Association's accounting policies, the Committee of the Association are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. There were no critical judgements or estimations that have a significant effect on the amounts recognised in the financial statements.


Committee Declaration
For the Year Ended 30 June 2024

The members of the Committee have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1.2 to the financial statements.

The members of the Committee of the Association declare that, in the members of the Committee opinion:

1. The financial statements and notes, as set out on pages 4 to 13, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) Give a true and fair view of the financial position of the Association as at 30 June 2024 and of its performance for the year ended on that date; and
 - (b) Comply with Australian Accounting Standards to the extent described in Note 1.2 to the financial report.
2. There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2022*.


Alison Huggan
Chairperson


Debra Venables
Treasurer

Dated this 19th day of August 2024



**Independent Auditor's Report
For the Year Ended 30 June 2024
To the Members of Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rosebank Child Sexual Abuse Service Inc, being a special purpose financial report, which comprises the statement of financial position as at 30 June 2024 and 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, and notes to the financial statements, including a summary of material accounting policies and the Committee's declaration.

In our opinion, the accompanying financial report of Rosebank Child Sexual Abuse Service Inc is prepared, in all material aspects, in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its performance for the year then ended; and
- (b) complying with Australian Accounting Standards, to the extent described in Note 1.2 to the financial statements, and Division 60 of the *Australian Charities and Not-for-profits 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 ACNC Act and, the ethical requirements of the Accounting 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 other 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 and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1.2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Rosebank Child Sexual Abuse Service Inc to meet the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Information Other than the Financial Report and Auditor's Report Thereon

The members of the Committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



**Independent Auditor's Report
For the Year Ended 30 June 2024
To the Members of Rosebank Child Sexual Abuse Service Inc
A.B.N. 95 185 172 618**

Responsibilities of Those Charged with Governance for the Financial Report

The members of the Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1.2 to the financial statements, the *ACNC Act* and for such internal control as the members of the Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the Committee are responsible for assessing the Associations ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members of the Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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 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 the 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-45(3)(b) of the *Australian Charities and Not-for-profits Commission Act 2012* we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 60-30(3)(b), (c) or (d) of the *Australian Charities and Not-for-profits Commission Act 2012*. We have nothing to report in this regard.

MOSAIC AUDIT & CONSULTING

Vanessa Patricio
Principal
Registered Company Auditor # 333315

Dated this 19th day of August 2024
Sydney, NSW