



Community Council for Australia Limited

ABN 76 141 705 599

Annual Report

For the Year Ended 31 December 2018

Community Council for Australia Limited

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Community Council for Australia Limited

Directors' Report

For the year ended 31 December 2018

The directors present their report together with the financial report of the Community Council for Australia Limited ('the Company') for the financial year ended 31 December 2018 and the auditor's report thereon.

Directors

The directors of the Company during 2018 were:

<i>Name and qualifications</i>	<i>Experience and special responsibilities</i>
Rev Tim Costello, AO (reappointed November)	Chief Advocate, World Vision (Board Chair)
George Aghajanian	Chief Executive, Hillsong Church
Mary Jo Capps, (resigned November)	Chief Executive Officer, Musica Viva
Libby Davies (resigned July 2018)	Chief Executive Officer, White Ribbon Australia
Rev Keith V Garner, AM	Chief Executive Officer, Wesley Mission
Marc Purcell	Chief Executive Officer, Australian Council for International Development
Heather Neil	Chief Executive Officer, RSPCA Australia
Dr Lisa O'Brien	Chief Executive Officer, The Smith Family
Claire Robbs	Chief Executive Officer, Life Without Barriers
Paul Ronalds	Chief Executive Officer, Save the Children Australia
Dr Dennis Young (resigned May)	Chief Executive Officer, Drug Arm Australia
Nigel Harris (appointed November)	Chief Executive Officer, Mater Foundation
Bethwyn Serow (appointed November)	Executive Director, Australia's Major Performing Arts Group
Jody Wright (appointed November)	Chief Executive Officer, Healthy Options Australia

It is important to note that all the above directors bring a wealth of not-for-profit leadership experience and are engaged in a broad range of advisory groups to government, and as directors on a range of organisations. No payments were made to directors in 2018.

Company secretary

David William Crosbie was appointed to the position of company secretary on the 1st of December 2010. David Crosbie (BA, Dip Ed, Grad Dip Spec Ed) is an experienced CEO and Board Director, Graduate of the Australian Institute of Company Directors, former CEO of the Mental Health Council of Australia, Odyssey House Victoria and the Alcohol and other Drugs Council of Australia. He has served on the Advisory Board to the Australian Charities and Not-For Profits Commission amongst other appointments.

Community Council for Australia Limited

Directors' Report (continued)

For the year ended 31 December 2018

Directors' meeting

The number of directors' meetings and number of meetings attended by each of the directors of the Company during 2018 were:

Director	Total of 4 Board Meetings in 2018	
	<i>Eligible to attend</i>	<i>Attended</i>
Rev Tim Costello (Chair)	4	4
George Aghajanian	4	3
Mary Jo Capps (resigned November)	3	2
Libby Davies (resigned July)	2	1
Rev Dr Keith Garner	4	3
Heather Neil	4	4
Dr Lisa O'Brien	4	4
Marc Purcell	4	3
Claire Robbs	4	2
Paul Ronalds	4	4
Dr Dennis Young (resigned May)	2	1
Nigel Harris (appointed November)	1	1
Bethwyn Serow (appointed November)	1	0
Jody Wright (appointed November)	1	1

Community Council for Australia Limited

Directors' Report (continued)

For the year ended 31 December 2018

Principal activities

The Community Council for Australia (the Company) is an independent non-political member based organisation dedicated to building flourishing communities by enhancing the extraordinary work undertaken by the charities and not-for-profit sector in Australia. The Company seeks to change the way governments, communities and not-for-profits relate to one another. It does so by providing a national voice and facilitation for sector leaders to act on common and shared issues affecting the contribution, performance and viability of NFPs in Australia. This includes:

- promoting the values of the sector and the need for reform
- influencing and shaping relevant policy agendas
- improving the way people invest in the sector
- measuring and reporting success in a way that clearly articulates value
- building collaboration and sector efficiency
- informing, educating, and assisting organisations in the sector to deal with change and build sustainable futures
- providing a catalyst and mechanism for the sector to work in partnership with government, business and the broader Australian community to achieve positive change.

Our success aims to drive a more sustainable and effective charities and not-for-profit sector in Australia making an increased contribution to the well-being and resilience of all our communities.

The principal activity of the Company during this year was advocating for regulatory and other changes that would benefit the Australian not-for-profit sector and the communities they serve, as well as engaging in advocacy, sector development, promotion of discussion of key issues, and producing reports on key issues related to charities in Australia and their role in building flourishing communities. Continued uncertainty, the appointment of a new charities commissioner, review of the legislative framework for charities including tax concession status and the capacity to advocate for a charitable purpose have been important for CCA in 2018, as has the follow-up work to the Australia We Want report, writing a new Australia We Want report and running national forums on Impact Investing. The Company's activities over the 12 months are reported in more detail as part of the CEO report from David Crosbie and the Chair report from Rev Tim Costello.

Review and results of operations

The surplus for the year was \$37,419 (2017: deficit \$38,655).

The surplus this year was largely due to support for project activities in the area of Impact Investing and follow-up work to the Australia We Want report in the area of education and the role of the community. The continued growth of the Company as a respected voice for the charities and not-for-profit sector is testimony to the efforts of many people over a considerable period of time. In this eighth full year of operations, the Company consolidated its role, particularly through CCA's advocacy relating to the role and status of charities across a number national policy and regulatory of domains. Membership grew slightly despite the sector uncertainty. The Company was supported in its work by many organisations including: the Origin Foundation, Life Without Barriers, PwC, ProBono Australia and the Centre for Social Impact.

Community Council for Australia Limited

Directors' Report (continued)

For the year ended 31 December 2018

Dividends

The Constitution of the Company, as a company limited by guarantee, does not permit the distribution of dividends to members.

State of affairs

This was the ninth full year of trading for the Company. There were no significant other changes in the state of affairs of the Company during the financial period under review which are not disclosed in the financial statements.

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 directors of the Company, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company, in future financial years.

Likely developments

There are no specific likely developments in the operations of the Company other than those mentioned elsewhere in the financial statements in the coming year.

Directors' Interests

Since the beginning of the financial period, no director has received or become entitled to receive a benefit, by reason of a contract made by the Company or a related corporation with the director, or with a firm of which they are a member, or with a company in which they have a substantial financial interest.

Indemnification and insurance of officers and auditors

Since the beginning of the financial period, the Company has not indemnified or made a relevant agreement indemnifying against a liability any person who is or has been an officer or auditor of the Company.

Lead auditor's independence declaration

The lead auditor's independence declaration is set out on page 18 and forms part of the directors' report for financial year ended 31 December 2018.

Community Council for Australia Limited

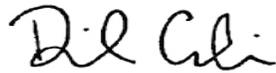
Directors' Report (continued)

For the year ended 31 December 2018

This report is made in accordance with a resolution of the directors:



Rev Tim Costello (Chair)
DATED: 30 May 2019



David Crosbie (Chief Executive Officer)
DATED: 30 May 2019

Community Council for Australia Limited

Statement of Comprehensive Income

For the year ended 31 December 2018

	<i>Note</i>	2018	2017
		\$	\$
Grants & projects revenue		42,640	37,450
Membership income		437,340	306,170
Sponsorship income		20,000	-
Other income		-	5,000
Total income		499,980	348,620
Less:			
Personnel costs		306,765	307,850
Legal fees		-	1,000
Communications and marketing		88,967	11,687
Other expenses	4	66,916	66,775
Results from operating activities		37,332	(38,692)
Finance income		87	37
Surplus / (deficit) before tax		37,419	(38,655)
Income tax expense		-	-
Surplus / (deficit) for the period		37,419	(38,655)
Other comprehensive income		-	-
Total comprehensive income / (loss) for the period		37,419	(38,655)

The notes on pages 12 to 16 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Financial Position

As at 31 December 2018

	<i>Note</i>	2018 \$	2017 \$
Current Assets			
Cash and cash equivalents	7	180,772	21,528
Trade receivables		423	753
Prepayments / other assets		248	248
Security deposit		-	5,300
Total current assets		181,443	27,829
Current Liabilities			
Trade and other payables	5	25,425	26,822
Unearned income		117,592	-
Total current liabilities		143,017	26,822
Net Assets		38,426	1,007
<i>Represented by:</i>			
Members funds			
Retained earnings		38,426	1,007
Net Equity		38,426	1,007

The notes on pages 12 to 16 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Changes in Equity

For the period ended 31 December 2018

	2018	2017
Retained earnings	\$	\$
Opening balance	1,007	39,662
Surplus / (deficit) for the year	37,419	(38,655)
Closing retained earnings	38,426	1,007

The notes on pages 12 to 16 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Cash Flows

For the period ended 31 December 2018

	<i>Note</i>	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from members and others		617,901	367,067
Interest received		87	36
Payments to suppliers and employees		(458,744)	(414,022)
		<hr/>	<hr/>
Net cash from / (used in) operating activities	6	159,244	(46,919)
		<hr/>	<hr/>
Net increase / (decrease) in cash and cash equivalents		159,244	(46,919)
		<hr/>	<hr/>
Cash and cash equivalents at beginning of period		21,528	68,447
		<hr/>	<hr/>
Cash and cash equivalents at end of period	7	180,772	21,528

The notes on pages 12 to 16 are an integral part of these financial statements.

Community Council for Australia Limited

Notes to the financial statements

1. Reporting entity

The Community Council for Australia Limited (the "Company") is a company domiciled in Australia. The address of the Company's registered office is currently Unit 1, 20 Napier Close Deakin ACT 2600. The Company is primarily involved in promoting the interests of its members and the wider Not-For-Profit sector.

2. Basis of Preparation

(a) Statement of compliance

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*.

Australian Accounting Standards-Reduced Disclosure Requirements set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards - Reduced Disclosure Requirements ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis.

(c) Functional and presentation currency

These financial statements are presented in Australian dollars, which is the Company's functional currency.

(d) Use of estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

3. Significant accounting policies

The accounting policies set out below have been applied in the preparation of these financial statements.

(a) Financial instruments

(i) Non-derivative financial instruments

Non-derivative financial instruments comprise trade and other receivables, cash and cash equivalents, and trade and other payables.

Community Council for Australia Limited

Notes to the financial statements (continued)

Non-derivative financial instruments are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition non-derivative financial instruments are measured as described below.

Cash and cash equivalents comprise cash balances and call deposits. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

Other

Other non-derivative financial instruments include trade and other receivables and trade and other payables. These are measured at amortised cost using the effective interest method, less any impairment losses.

(b) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditures that are directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different lives, they are accounted for as separate items (major components) of property, plant and equipment. Only items greater than \$5,000 are capitalised.

Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in statement of comprehensive income as incurred.

Depreciation

Depreciation is recognised in statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives.

(c) Impairment

(i) Financial assets

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount, and the present value of the estimated future cash flows discounted at the original effective interest rate. An impairment loss in respect of an available-for-sale financial asset is calculated by reference to its fair value.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit risk characteristics.

All impairment losses are recognised in statement of comprehensive income. An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost, the reversal is recognised in statement of comprehensive income.

(ii) Non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

Community Council for Australia Limited

Notes to the financial statements (continued)

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

An impairment loss is recognised if the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in statement of comprehensive income.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

(d) Revenue

(i) Membership revenue and other income

Member subscription revenue and other income are recognised in the statement of comprehensive income when control over these amounts is controlled, by the Company. Membership revenue is recognised in the year of receipt. When other revenue is received for a future period it is recognised in the statement of financial position as a liability until the respective period commences.

(ii) Interest revenue

Interest revenue is recognised as it accrues using the effective interest rate method.

(e) Lease payments

Payments made under operating leases are recognised in statement of comprehensive income on a straight-line basis over the term of the lease

(f) Income taxes

The Company is income tax exempt and has made no income tax payments in relation to the year ending 31 December 2018.

(g) Goods and services tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the ATO. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included.

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

(h) Presentation of financial statements

The Company applies revised AASB 101 Presentation of Financial Statements (2007), which became effective as of 1 January 2009. As a result, the Company presents in the statement of changes in equity all owner changes in equity, whereas all non-owner changes in equity are presented in the consolidated statement of comprehensive income.

Community Council for Australia Limited

Notes to the financial statements (continued)

(i) Impact of new accounting standards applicable from 1 January 2018

The Directors have assessed that the impact of new accounting standards that came into effect from 1 January 2018 and future years, have not had or are unlikely to have a material impact on the Company's financial statements. These standards include:

- AASB 9 - Financial Instruments;
- AASB 15 - Revenue from Contracts with Customers; and
- AASB 16 – Leases.

4. Other expenses

	2018	2017
	\$	\$
Accounting and audit fees	13,284	7,298
Rent and related expenses	7,974	12,960
General operating expenses	45,658	46,517
	66,916	66,775

5. Trade and other payables

	2018	2017
	\$	\$
Payroll accruals	7,202	16,625
Other taxation amounts provided for	2,691	4,357
GST Payable	8,732	2,340
Accruals	6,800	3,500
	25,425	26,822

6. Reconciliation of cash flows from operating activities

	2018	2017
	\$	\$
Surplus / (loss) for the period	37,419	(38,655)
Increase / (decrease) in trade and other payables	(1,397)	(31,685)
(Increase) / decrease in prepayments	5,300	(26)
(Increase) / decrease in trade receivables	330	23,447
Increase / (decrease) in deferred revenue	117,591	-
Net cash from operating activities	159,244	(46,919)

Notes to the financial statements (continued)

7. Cash and cash equivalents

	2018	2017
	\$	\$
Cash at bank as per the statement of financial position	180,772	21,528
Cash and cash equivalents in the statement of cash flows	180,772	21,528

8. Related parties

Directors

There was no remuneration paid or payable to the directors of the company in respect of the reporting period.

The directors all hold the role of CEO with a member organisation who pay membership fees to the Company. No director has entered into any contract with the company since or during the financial period, and there were no contracts involving directors' interests subsisting at year-end.

Chief Executive Officer / Company Secretary

David Crosbie was appointed as Chief Executive Officer (CEO) and Company Secretary on 1 December 2010. The Company makes payments to an entity controlled by Mr Crosbie to cover the role undertaken as CEO and Company Secretary. The amount paid to this entity has been disclosed in **Note 9: Key Management Personnel Disclosures**.

9. Key Management Personnel Disclosures

	2018	2017
	\$	\$
Key Management Personnel Compensation (gross payt.)	250,002	250,075

10. Liability of Members

The Company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and is a company limited by guarantee. As at 31 December 2018 there were 71 members guaranteeing to contribute up to \$100 each in the event of the Company being wound up.

Community Council for Australia Limited

Directors' Declaration

In the opinion of the directors of the Community Council for Australia Limited ('the Company'):

(a) the financial statements and notes set out on pages 8 to 16, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

- 1 giving a true and fair view of the Company's financial position at 31 December 2018 and of their performance, for the period ending 31 December 2018; and
- 2 complying with the Australian Accounting Standards – Reduced Disclosure Regime and the Australian Charities and Not-for-profits Commission Regulation 2013 (Cth); and

(b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors:



Rev Tim Costello (Chair)
DATED: 30 May 2019



David Crosbie (Chief Executive Officer)
DATED: 30 May 2019

Lead Auditors Independence Declaration under Section 60.40 of the
Australian Charities and Not-For-Profits Commission Act 2012

To: the directors of Community Council for Australia Limited

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial period ended 31 December 2018 there have 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.

AccountAbility



Anthony Wilson

Registered Company Auditor

Canberra

30 May 2019

Independent auditor's report to the Board of Directors of Community Council for Australia Limited

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Community Council for Australia Limited, which comprises the statement of financial position as at 31 December 2018, the statement of 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 significant accounting policies, and the directors' declaration.

In my opinion the financial report of Community Council for Australia Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of Community Council for Australia Limited in accordance with 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the *Code*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis my opinion.

Other Information

The Board is responsible for the other information. The other information comprises the information made available to members and the public by Community Council for Australia Limited on its website, but does not include the financial report and my auditor's report thereon.

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

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

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

Responsibilities of the Board for the Financial Report

The Board of Community Council for Australia Limited are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Board determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing Community Council for Australia Limited's 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 Board either intends to liquidate Community Council for Australia Limited or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing Community Council for Australia Limited's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit.

I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Community Council for Australia Limited's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Community Council for Australia Limited.
- Conclude on the appropriateness of Community Council for Australia Limited's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Community Council for Australia Limited's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Community Council for Australia Limited to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with Community Council for Australia Limited regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including when considered necessary any significant deficiencies in internal control that I identify during my audit.

AccountAbility



Anthony Wilson

Registered Company Auditor

Canberra

30 May 2019