



Community Council for Australia Limited

ABN 76 141 705 599

Annual Report

For the Year Ended 31 December 2022

Community Council for Australia Limited

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Community Council for Australia Limited

Directors' Report

For the year ended 31 December 2022

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 2022 and the auditor's report thereon.

Directors

The directors of the Company during 2022 were:

<i>Name and qualifications</i>	<i>Experience and special responsibilities</i>
Rev Tim Costello AO (Chair CCA)	Executive Director, MICAH Australia (CCA Board Chair)
Claire Robbs (Deputy Chair CCA)	Chief Executive Officer, Life Without Barriers
George Aghajanian	General Manager, Hillsong Church
Louise Baxter	Chief Executive Officer, Starlight Children's Foundation
Deirdre Cheers (appointed May 2023)	Chief Executive Officer, Barnados Australia
Anna Draffin (appointed September 2023)	Chief Executive Officer, Public Interest Journalism Initiative
Richard Mussell	Chief Executive Officer, RSPCA Australia
Mark Pearce	Chief Executive Officer, Volunteering Australia
Marc Purcell	Chief Executive Officer, Australian Council for International Development
Suzie Riddell	Chief Executive Officer, Social Ventures Australia
Paul Ronalds – proxy - Mat Tinkler	Chief Executive Officer, Save the Children Australia
Nicola Stokes (appointed May 2023)	Chief Executive Officer, Sydney Children's Hospital Foundation
Jody Wright (resigned May 2022)	Chief Executive Officer, Drug ARM

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 2022.

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 2022

Directors' meeting

The number of directors' meetings and number of meetings attended by each of the directors of the Company during 2022 were:

Director Total of 4 Board Meetings in 2022

	<i>Eligible to attend</i>	<i>Attended</i>
Rev Tim Costello AO (Chair CCA)	4	3
Claire Robbs (Deputy Chair CCA)	4	3
George Aghajanian	4	4
Louise Baxter	4	4
Dierdre Cheers	2	2
Anna Draffin	1	1
Richard Mussell	4	3
Mark Pearce	4	2
Marc Purcell	4	4
Suzie Riddell	4	3
Paul Ronalds (2) and proxy Mat Tinkler (2)	2	2
Nicola Stokes	2	2
Jody Wright	2	0

Community Council for Australia Limited

Directors' Report (continued)

For the year ended 31 December 2022

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 2022 was continuing to advocate 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. The COVID-19 pandemic continued to present some challenges to charities including CCA, but as Australia began to recover the new issues were having an impact on charities including inflation, cost of living pressures, cybersecurity and climate change adaptation. Part of 2022 was taken up with pre-election advocacy and hosting election forums for the major political parties seeking to promote the need for more considered and effective policies impacting the charities and not-for-profit sector. CCA also ran a political pictures competition to encourage small charities to engage with their local politicians in the lead up to the Federal election.

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 and the Annual General Report.

Review and results of operations

The deficit for the year was \$53,634 (2021: surplus \$65,078).

The deficit this year reflects CCA using some of the surplus generated over the previous two years. CCA remains in a strong financial position with membership income remaining relatively high and over \$167,000 in the bank at the end of the year. The major difference in financial position is that during the last 12 months, CCA did not obtain significant new additional project funding as it had in previous years. At the same time, CCA was well supported by its partners including Perpetual, Life Without Barriers, Our Community, ProBono Australia and the Centre for Social Impact.

Community Council for Australia Limited

Directors' Report (continued)

For the year ended 31 December 2022

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 eleventh 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 19 and forms part of the directors' report for financial year ended 31 December 2022.

Community Council for Australia Limited

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



Rev Tim Costello (Chair)
DATED: 23 May 2023



David Crosbie (Chief Executive Officer)
DATED: 23 May 2023

Community Council for Australia Limited

Statement of Comprehensive Income

For the year ended 31 December 2022

	<i>Note</i>	2022 \$	2021 \$
Grants & projects revenue		20,000	50,000
Membership income		376,890	468,055
Other income		-	-
Total income		396,890	518,055
Less:			
Personnel and related costs	4	346,811	337,794
Communications and marketing		39,963	56,288
Other expenses	5	63,895	59,062
Results from operating activities		450,669	453,154
Finance income		145	167
Surplus/(deficit) from operations		(53,634)	65,078
Other comprehensive income		-	-
Total comprehensive income for the period		(53,634)	65,078

The notes on pages 12 to 17 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Financial Position

As at 31 December 2022

		2022	2021
	<i>Note</i>	\$	\$
Current Assets			
Cash and cash equivalents	8	167,271	214,438
Prepayments / other assets		248	226
Total current assets		167,519	214,663
Non-current Assets			
Computer equipment at cost		3,478	3,478
Less: Accumulated depreciation		(2,622)	(1,766)
Written down value		856	1,712
Total non-current assets		856	1,712
Total assets		168,375	216,375
Current Liabilities			
Trade and other payables	6	19,920	14,287
Unearned income		-	-
Total current liabilities		19,920	14,287
Net Assets		148,455	202,089
<i>Represented by:</i>			
Members funds			
Retained earnings		148,455	202,089
Equity		148,455	202,089

The notes on pages 12 to 17 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Changes in Equity

For the period ended 31 December 2022

	2022	2021
Retained earnings	\$	\$
Opening balance	202,089	137,011
Surplus/(deficit) for the year	(53,634)	65,078
Closing balance	148,455	202,089

The notes on pages 12 to 17 are an integral part of these financial statements.

Community Council for Australia Limited

Statement of Cash Flows

For the period ended 31 December 2022

	<i>Note</i>	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from members and others		396,890	518,055
Interest received		145	167
Payments to suppliers and employees		(444,202)	(456,841)
		<hr/>	<hr/>
Net cash from / (used in) operating activities	7	(47,167)	61,381
Cash flows from investing activities			
Purchase of non-current assets		-	(1,799)
		<hr/>	<hr/>
Net cash from / (used in) investing activities		-	(1,799)
Net increase / (decrease) in cash and cash equivalents		(47,167)	59,582
Cash and cash equivalents at beginning of period		214,438	154,856
		<hr/>	<hr/>
Cash and cash equivalents at end of period	8	167,271	214,438

The notes on pages 12 to 17 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 Company is primarily involved in promoting the interests of its members and the wider Not-For-Profit sector.

2. Basis of Preparation

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

The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Compliance with Australian Accounting Standards 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, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

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

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

New and amended accounting policies adopted by the Company

The Company has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period.

For the year ended 31 December 2022, the Company has adopted *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

The adoption of AASB 1060 has not had any material impact on the financial performance or position of the Company because the previous financial statements complied with Australian Accounting Standards – Reduced Disclosure Requirements.

The adoption of AASB 1060 has resulted in some minor disclosure changes in the financial statements.

The following is a summary of the material accounting policies adopted by the Company in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

Notes to the financial statements (continued)

3. Significant accounting policies

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

(a) Financial instruments

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

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.

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.

Notes to the financial statements (continued)

(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.

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) Income taxes

The Company is income tax exempt and therefore has made no income tax payments in relation to the year ending 31 December 2022.

(e) 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.

Notes to the financial statements (continued)

(f) Revenue

(i) Membership revenue and other income

Revenue recognised under AASB 15 is measured at the amount which the Company expects to receive in consideration for satisfying performance obligations to a customer. A performance obligation is the distinct good or service defined within the contract with a customer. The transaction price is allocated to one or more performance obligations contained within the contract, with revenue being recognised as or when the performance obligation is satisfied.

For membership income, revenue is received up-front on an annual basis and brought to account at the time of receipt.

Any income billed but not received at year end is recorded as part of trade receivables. Amounts unbilled and accrued at year end are recognised as contract assets and recorded as part of accrued income. When income is received prior to the provision of services, a contract liability is recognised in the statement of financial position as unearned income.

Timing of Revenue Recognition

Revenue is recognised either at a point in time or over time, when (or as) the entity satisfies performance obligations by transferring the promised goods or services to its customers.

If the entity satisfies a performance obligation before it receives the consideration, the entity recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

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

(ii) Interest revenue

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

(g) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(h) Critical accounting estimates and judgements

The directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Key estimates – Impairment

The company assesses impairment at each reporting date by evaluating conditions specific to the company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

Community Council for Australia Limited

Notes to the financial statements (continued)

(i) New, Revised or Amended Accounting Policies Adopted by the Company

The Company has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any material impact on the financial performance or position of the company in either the current or prior financial reporting periods.

	2022	2021
	\$	\$
4. Personnel and related costs		
Payments for contracted resources	250,001	250,001
Wages and salaries	87,810	79,984
Superannuation	9,000	7,809
	346,811	337,794
5. Other expenses		
Accounting and audit fees	11,420	12,063
General operating expenses	52,475	46,999
	63,895	59,062
6. Trade and other payables		
Creditors and accruals	7,733	4,054
Payroll and superannuation accruals	709	1,013
GST Payable	5,873	3,620
Other taxation amounts provided for	5,605	5,600
	19,920	14,287
7. Reconciliation of cash flows from operating activities		
Surplus/(deficit) for the period	(53,634)	65,078
Depreciation	856	559
Increase / (decrease) in trade and other payables	5,633	(4,030)
(Increase) / decrease in prepayments	(22)	(226)
(Increase) / decrease in trade receivables	-	-
Increase / (decrease) in deferred revenue	-	-
Net cash from operating activities	(47,167)	61,381

Community Council for Australia Limited

Notes to the financial statements (continued)

	2022	2021
	\$	\$
8. Cash and cash equivalents		
Cash at bank as per the statement of financial position	167,271	214,438
Cash and cash equivalents in the statement of cash flows	167,271	214,438

9. Related parties

Directors

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

With the exception of the Chair Rev Tim Costello who is a skills-based appointment, the directors of CCA all hold the role of CEO or its equivalent 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 10: Key Management Personnel**.

10. Key Management Personnel

Key management personnel is defined by AASB 124 "Related Party Disclosures" as those persons having authority and responsibility for planning, directing and controlling the activities of the Company directly or indirectly.

	2022	2021
	\$	\$
KMP Compensation (total gross payments)	250,001	250,001

11. 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 2022 there were 70 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 17, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

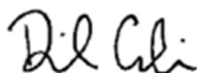
- 1 giving a true and fair view of the Company's financial position at 31 December 2022 and of its performance, for the period ending 31 December 2022; and
- 2 complying with the Australian Accounting Standards – Reduced Disclosure Regime and the Australian Charities and Not-for-profits Commission Regulation 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: 23 May 2023



David Crosbie (Chief Executive Officer)
DATED: 23 May 2023

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 2022 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.

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Anthony Wilson

Registered Company Auditor

Canberra

DATED: 23 May 2023

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 2022, 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 2022 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 for my opinion.

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.

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Anthony Wilson

Registered Company Auditor

Canberra

DATED: 23 May 2023