



ANNUAL REPORT *2021*



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OUR PROFILE

WHO WE ARE

Creating Links is a registered NDIS provider delivering a diverse range of services in the areas of Children & Family, Disability, Fostering, Youth and Financial Counselling across the Greater Sydney areas since 1972.

Based in Bankstown NSW, Creating Links is a boutique, medium sized organisation that has been a leading multicultural community service provider whilst maintaining a friendly, personable and individual client experience.

We pride ourselves on the cultural diversity of our staff and the flexible services we offer to ensure all members of the community regardless of age, religion, ability and culture can access the services and support you require.

We acknowledge the traditional owners of all the lands in which we live and work and thank them for their custodianship of country.

OUR MISSION

At Creating Links, we aim to develop resilient, productive and inclusive communities and families.

We are an evolving, forward thinking organisation that values:

- Our socially and culturally diverse community
- Our ability to create opportunities to provide services and programs
- Our collaboration and partnerships with various networks; and
- Our role in providing services in partnership with government

OUR VISION

“Communities for the future”

Creating Links aspires to be a leading community service provider, strengthening and building community capacity.

BOARD OF DIRECTORS



Raad Richards
CHAIRMAN



Rana Moubacher



Joseph Azzi



Anne Zele



Henry Tan





CHAIRMAN & CHIEF EXECUTIVE REPORT



Raad Richards
Chairman

It is with great pleasure that we present our Annual Report for 2021. The appointment of Deborah Munro as Executive Manager Out of Home Care completes our transition to a new Leadership team for the organisation. We now have in place an Executive Management Team that can lead Creating links into the future and enable Creating Links to achieve its full potential.

Impact and Response to Covid-19

A word often used to describe 2020 was 'unprecedented' and it is true 2020 did provide its challenges. 2021 however, has been no less challenging for our organisation. The Covid-19 pandemic upended our normal approach to work impacting not only the way we delivered our Services in every area of our operations, but also the way we lived our daily lives. It required us to adapt rapidly and regularly as the situation with Covid-19 unfolded throughout the year.

Our physical contact with clients was almost entirely suspended and moved to virtual on-line methods of delivering our service provision. Our offices were forced to close with staff needing to work from home for a large part of the year. Through our response to the Covid-19 emergency we achieved our 3 core objectives.

These were keeping our clients and staff safe, keeping in touch and continuing to provide services to our clients and not defaulting on our contractual obligations to our funding bodies. The Delta outbreak did however, touch many of the Creating Links community personally. While not contracted through their work, four of our staff and one young person in our care were infected with the Delta variant of the virus and many in our community had close family members who were impacted including some of whom lost their lives to the virus.

What impressed us enormously this year was the adaptability, resilience and hard work of the Creating Links community, staff, foster carers and our clients as we responded to the external factors impacting on us. We didn't merely maintain our services in the face of this health emergency we achieved real improvements across all our service offerings.

Operational Performance

Our Child and Family Services team managing the targeted earlier intervention program and our restoration program adapted their methods of service delivery rapidly and were able to



Chris Cahill
Chief Executive

meet or exceed the overwhelming majority of their contractual targets, despite the external factors.

This group was also successful in expanding their services and was successful in a substantial grant application to allow us to work within the Canterbury Bankstown Local Government area to mitigate and help in the recovery from the effects of the pandemic in this hard-hit community.

Our NDIS service was completely revamped introducing efficiencies which reduced operating costs and at the same time improving the quality and range of our services on offer which led to increasing revenues. This service which has run at a loss of several hundred thousand dollars since its inception, for the first time returned an operating surplus in excess of \$160,000. Our NDIS service was particularly hard hit by the effects of Covid-19 and its activities were restricted by the NDIA through the course of the lockdown, lower overheads however, meant it remained sustainable.

We welcomed Deborah Munro to Creating Links as our new Executive Manager Out of Home Care and with her arrival began the work of totally rebuilding this service from the ground up with a strong therapeutic focus. This work is now well underway and there is already a noticeable improvement in the quality and the accountability of the work being undertaken. As this work progresses, we have an increasing sense of confidence that when Creating Links intervenes in the life of a young person, they will be better off for that intervention and their life prospects improved.

Our Finance and Admin teams across the organisation were also forced to adapt and innovate in response to the pandemic.

Working from home meant all paper-based processes needed to be converted rapidly to be performed online in a paperless way.

Again, our staff responded magnificently to the challenge. Our Finance and Admin teams across the organisation really are the oil that allow the wheels of our operational services to keep turning smoothly.

Creating Links Board

We would never have been able to navigate the difficulties of this year without the steady advice of our Board. We thank all of our Board members for their hard work and dedication to the organisation throughout the year.

We also thank our Foster Carers and Volunteers for their support and the support of our community to ensure that we continue to deliver quality services to our clients.

A huge thankyou to our staff for their good work and for being adaptable and resilient throughout this challenging year.

We are confident that Creating Links will continue to grow in 2021/2022 and to continue serving our community with great distinction.

Raad Richards
Chairman

Chris Cahill
Chief Executive Officer





COMMUNITY CARE - NDIS

What a year it has been. It is safe to say this year truly is a year that none of us has ever experienced.

With all the challenges thrown our way, Creating Links NDIS employees, participants, families and carers bound together to once again continue to deliver a variety of wonderful programs and experiences for our participants.

It was a challenging time, a time with a lot of uncertainty and a time that saw us think outside the box to provide much needed services to our wonderful community.

Communication with teams and participants was a priority to make sure all participants and staff were being kept safe.

Throughout lockdown we worked closely with participants and their families to ensure they had the supports they required. We were flexible and always tried to adapt to their changing circumstances.

Where possible, we provided one on one in-home support, zoom group activities and transport services.

The resilient spirit of our NDIS team, participants, families and carers enabled us to offer high-quality programs and services. This is a true testament to their dedication and commitment.

Although our main focus has been to try and maintain 'business as usual', we have still managed to increase the number of participants we support and services we provide.

We welcomed a number of new participants and their families during the year. It is hoped that you are enjoying the services and programs offered by us as much as we enjoy delivering them to you.

Despite the challenging year, our NDIS team has achieved so much in the past 12 months. We've continued to keep our participants at the centre of our minds and worked to improve the quality of our services.

The effort and resilience of the team through all the unusual events of this year has been outstanding. It has been a real privilege to work with and support our participants, families and employees.



OUT OF HOME CARE

Over the last year the Out of Home Care Directorate (OOHC) had many changes take place. The most significant change has seen the OOHC Directorate undertake a major pivot to the delivery of our operational and clinical practice services. This body of work is a large-scale reform which has provided Creating Links with an opportunity to rebuild a service system that is evidence based, trauma informed and healing aware. This will change how we do business, whilst also empowering our care team to be responsive in their Case Work practice.

The reform also aims to increase our workforces understanding on how childhood adversity continues to affect a child or young person throughout their life.

To support the change process Creating Links appointed a new Executive Manager, Deborah Munro. Deborah comes to Creating Links after an extensive history of working in government and non-government positions and including the Out of Home Care Sector.

Deborah's approach to her work is to engage in honest conversations that provide a foundational platform to undertake critical change. She is committed to embedding trauma informed healing perspectives into day-to-day operations by building workplace capability. Deborah is a strong advocate for the principles of social justice, equity, and kind-heartedness, which drives her passion to work with individuals and teams to strive for excellence in all they do.

Another noteworthy and foundational change within the OOHC Directorate this year has been the development of a clinical Model of Practice which underpins our revised service system.

More importantly the model of practice guides our organisation to create a safe environment for all, that is sensitive to the impact of stress upon individuals and groups.

Furthermore, it aims to support the social and emotional wellbeing needs of the children and young people within our care.

Creating Links has committed to providing high quality therapeutic care that is child centric, flexible, and responsive. Our Model of Practice is framed by evidence base theories described within our Multi Systemic Therapeutic system of care.

Our approach is to build a therapeutic case work approach for each child and young person, that strives towards permanency with a key focus on family restoration.

Creating Links has implemented a Therapeutic Care Framework that has been designed to enable and support children, young people and their families in their healing journey.

The Model of Practice has been implemented to guide clinical and operational casework processes that is responsive to the individual needs of children, young people, their families, and caregivers. A trauma-informed model drives our organisational culture pivot of change in recognising that childhood adversity and trauma has an impact, not only on the person who has experienced it, but also on staff and the organisation.

A noteworthy achievement for the whole team has been 12 children having been restored back into the full care of their parents in the last 12 months, we are currently working with 38 children whose case plan goals are restoration. In addition, we have 3 children who received final guardianship orders in the last 12 months, and we have 9 other children on the Guardianship pathway. We had one adoption finalised this year and 6 other children whose case plan goals are adoption.

OOHC CHILDREN ART COMPETITION

AGE 5 & UNDER

FIRST PLACE



AGE 6 - 10

FIRST PLACE



SECOND PLACE



SECOND PLACE



THIRD PLACE



THIRD PLACE



August, the height of NSW's Covid-19 Lockdown, the children and young people we're encouraged to express their creative side and wow, they did not dissapoint!

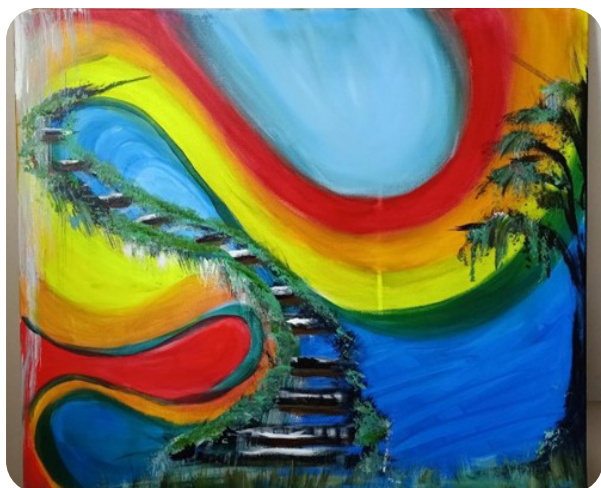
The themes for the art competition were 'Create your own Superhero' and 'Hopes and Dreams'.

Congratulations to all winners. We are proud of the creativity and dedication you have shown during the Covid-19 lockdown and this is reflected in your amazing masterpiece.

A special thank you to Creating Links Youth Worker, Mera Dabbagh, for organising the art competition.

AGE 10 -14

FIRST PLACE



SECOND PLACE



THIRD PLACE

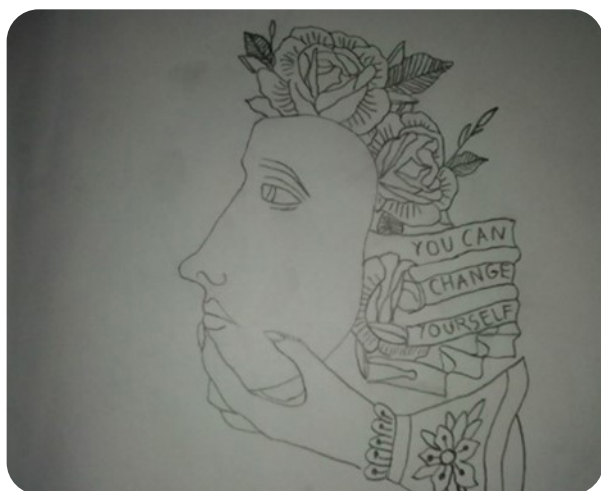


AGE 15 - 18

FIRST PLACE



SECOND PLACE



THIRD PLACE







CHILD & FAMILY

Family services team has had another eventful year, overcoming challenges of COVID-19 restrictions as well as meeting all contractual agreements with funding bodies.

The Family Services team said farewell to one of our long standing staff member's Kim Huynh who had worked at creating links for 17 years. Kim had become a well-respected member of the local Vietnamese community as well as within her team. We wish her all the best in her retirement.

The start of the new financial year saw Family services implement the first 12 months under the Targeted Earlier Intervention funding and continue with innovative ways in which to support clients due to ongoing health restrictions.

Our staff were often seen in our group room, singing, dancing, providing meditation, self-care tips and an abundance of parenting support. Most of which was completed online and small face to face groups. We were able to provide a combination of evidence based programs and soft entry programs. The soft entry programs allowed staff to explore their creative side and provide programs based on the needs of local community, some of these that were offered were Holistic wellbeing, How to talk "kids Speak", chatty connections and buddies and me. Once again some of our most popular programs were on offer, parent child mother goose, Circle of security, Triple P and 1, 2, 3 magic and emotion coaching.

This year saw us run the cultural diverse program exposing primary school students to a variety of different cultures through dance, art and music to over 400 students. During the 3 year roll out of the program we had over 1000 students to take part in the program.

Our restoration team saw a growth with the employment of 2 additional staff giving the organisation a compliment of 4 restoration Client services officers, continuing to support birth parents to successfully have their children restored back in to their care. Once again we had positive outcomes with a number of our families seeing positive impacts of this intervention and a number of children restored back in to the care of their parents.

Our local families saw the benefits of our Parent child mother goose program that is funded with the support of the Smith family as part of the Communities for children funding. Over 100 clients both parents and children have accessed this program to promote attachment, increase healthy bonds, make connections with other parents and increase children's language development. Creating links has been funded for an additional 12 months to continue to run this program for our local community.

We would to thank everyone with whom we have worked with over the last 12months, and look forward to continue partnerships over the coming year.

Notable highlights include:

1. Continued partnership with The Smith Family.
2. Completion of Heart links program
3. Implementation of Targeted Earlier intervention funding
4. Growth of Restoration team



ACKNOWLEDGEMENTS

Creating Links (NSW) Ltd would like to thank the following organisations and Government Departments for their contributions to the agency over the past year.

- Association of Children's Welfare Agencies
- Canterbury-Bankstown City Council – Community Grants Scheme
- Bankstown Community Resource Group
- Bankstown Sports Club
- Benevolent Society
- Centrelink
- Clubs NSW
- Department of Education and Training
- Heart Dancers Australia
- Facilities Project - Fairfield, Liverpool and Bankstown
- Muslim Women's Association
- NSW Department of Ageing, Disability and Home Care (ADHC)
- NSW Department of Fair Trading
- NSW Department of Community & Justice
- NSW Ombudsman
- NSW Police
- Office of Children's Guardian
- Settlement Services International
- Department of Social Services – Commonwealth
- Community Hubs
- The Smith Family

A special thank you to all our stakeholders, community partners, local businesses and to the local community for their ongoing support to Creating Links!





FINANCIAL STATEMENTS

CREATING LINKS (N.S.W.)
LTD ABN 21 978 919 723

FINANCIAL REPORT
30 JUNE 2021

DIRECTORS' REPORT

Creating Links (N.S.W.) Ltd is registered as a company limited by guarantee and not having a share capital under the provisions of the *Australian Charities and Not-for-profits Commission Act 2012*. The Directors present the financial report of Creating Links (N.S.W.) Ltd for the year ended 30 June 2021, and report as follows:

DIRECTORS

The names and other information of the Directors in office during or since the end of the year are as follows. The Directors were in office for this entire period unless otherwise stated.

Raad Richards (*Chairman*)
Joseph Azzi
Rana Moubacher
Henry Tan
Anne Zele (*appointed 26 November 2020*)

PRINCIPAL ACTIVITIES

The principal activity of the company during the financial year was the provision of community services to people in the Sydney region. This included Family and Children Services, Emergency Relief, Disability Services, Out of Home Care and Financial Wellbeing.

There were no significant changes in the nature of those activities during the year.

OPERATING RESULT

The operating result of the company for the financial year was a surplus of \$384,049 (2020: \$141,873).

OBJECTIVES OF THE COMPANY

The short-term objectives of the company are: -

1. To continue the growth and expansion of the organisation to meet the diverse needs of our communities.

The long-term objectives of the company are: -

1. Resilient communities: the development and maintenance of safe, inclusive, independent and harmonious communities, with enhanced capacity to meet the needs of its members and build on its strengths;
2. Research and development: expansion and development of services driven by research and evidence to address unmet need, service gaps, and inform social policy and service provision direction;
3. Corporate strength: strong organisational capacity through strategic leadership, policy development, succession planning and oversight; and
4. Passionate people: high quality, committed, innovative staff and volunteers delivering excellent services benchmarked against industry standards and best practice.

Strategies to achieve these objectives include: -

1. Strategic plan: organisational management activity which sets Creating Links' organisational priorities, focuses energy and resources, strengthens operations, and ensure that employees and other stakeholders are working toward Creating Links' mission, objectives and goals; and
2. Operational plans: detailed plans used to provide a clear picture of how each service/program will contribute to the achievement of Creating Links strategic priorities and goals.

CREATING LINKS (N.S.W.) LTD
ABN 21 978 919 723

FINANCIAL REPORT - 30 JUNE 2021

DIRECTORS' REPORT


MEETINGS OF DIRECTORS

The number of meetings each Director was eligible to attend and actually attended during the financial year is summarised as follows:

	Eligible	Attended
R. Richards	8	8
J. Azzi	8	8
R. Moubacher	8	7
H. Tan	8	8
A. Zele*	5	5

**appointed during the year*

Signed in accordance with a resolution of the Board of Directors.



Raad Richards
Chairman

Sydney, 30 September 2021

CREATING LINKS (N.S.W.) LTD**ABN 21 978 919 723****STATEMENT OF FINANCIAL POSITION****AS AT 30 JUNE 2021**

	Note	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	7,329,375	4,686,804
Trade and other receivables	7	387,953	706,340
<i>Total current assets</i>		<u>7,717,328</u>	<u>5,393,144</u>
Non-current assets			
Property, plant and equipment	8	454,245	510,019
Right-of-use assets	9	1,535,369	2,292,324
Intangible assets	10	9,160	20,267
<i>Total non-current assets</i>		<u>1,998,774</u>	<u>2,822,610</u>
TOTAL ASSETS		<u>9,716,102</u>	<u>8,215,754</u>
LIABILITIES			
Current liabilities			
Trade and other payables	11	3,843,449	1,815,726
Employee benefits	12	394,989	495,274
Lease liabilities	13	641,976	735,981
<i>Total current liabilities</i>		<u>4,880,414</u>	<u>3,046,981</u>
Non-current liabilities			
Employee benefits	12	61,797	71,717
Lease liabilities	13	930,353	1,637,567
<i>Total non-current liabilities</i>		<u>992,150</u>	<u>1,709,284</u>
TOTAL LIABILITIES		<u>5,872,564</u>	<u>4,756,265</u>
NET ASSETS		<u>3,843,538</u>	<u>3,459,489</u>
FUNDS			
Accumulated funds		<u>3,843,538</u>	<u>3,459,489</u>
TOTAL FUNDS		<u>3,843,538</u>	<u>3,459,489</u>

CREATING LINKS (N.S.W.) LTD

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	4	18,477,802	17,529,916
Other income	4	-	-
		<u>18,477,802</u>	<u>17,529,916</u>
Expenses			
Administration expenses		(955,472)	(1,401,127)
Client costs		(4,864,949)	(4,281,274)
Depreciation and amortisation	5	(820,094)	(874,592)
Emergency relief		-	(61,085)
Insurance		(171,223)	(180,773)
Occupancy costs		(136,203)	(122,408)
Programme expenses		(2,553,982)	(1,928,087)
Salaries and employee benefits		(8,591,830)	(8,538,697)
		<u>(18,093,753)</u>	<u>(17,388,043)</u>
Surplus before income tax		384,049	141,873
Income tax expense		-	-
Surplus for the year		<u>384,049</u>	<u>141,873</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u><u>384,049</u></u>	<u><u>141,873</u></u>

CREATING LINKS (N.S.W.) LTD

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated Funds \$	Total \$
Balance at 1 July 2019	3,317,616	3,317,616
Comprehensive income		
Surplus for the year	141,873	141,873
Other comprehensive income	-	-
Total comprehensive income for the year	<u>141,873</u>	<u>141,873</u>
Balance at 30 June 2020	<u><u>3,459,489</u></u>	<u><u>3,459,489</u></u>
Balance at 1 July 2020	3,459,489	3,459,489
Comprehensive income		
Surplus for the year	384,049	384,049
Other comprehensive income	-	-
Total comprehensive income for the year	<u>384,049</u>	<u>384,049</u>
Balance at 30 June 2021	<u><u>3,843,538</u></u>	<u><u>3,843,538</u></u>

CREATING LINKS (N.S.W.) LTD

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers and government		22,092,990	18,935,174
Payments to suppliers and employees		(18,604,390)	(17,633,455)
Interest received		39,118	81,742
Interest paid - leases		(86,855)	(115,672)
<i>Net cash flows from operating activities</i>		<u>3,440,863</u>	<u>1,267,789</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		36,300	-
Purchase of property, plant and equipment		(79,932)	(119,441)
Purchase of intangible assets		-	(4,950)
<i>Net cash flows from investing activities</i>		<u>(43,632)</u>	<u>(124,391)</u>
Cash flows from financing activities			
Repayments of lease liabilities		(754,660)	(687,284)
<i>Net cash flows from financing activities</i>		<u>(754,660)</u>	<u>(687,284)</u>
Net increase in cash and cash equivalents		2,642,571	456,114
Cash and cash equivalents at the beginning of the financial year		<u>4,686,804</u>	<u>4,230,690</u>
Cash and cash equivalents at the end of the financial year	6	<u><u>7,329,375</u></u>	<u><u>4,686,804</u></u>

CREATING LINKS (N.S.W.) LTD

ABN 21 978 919 723

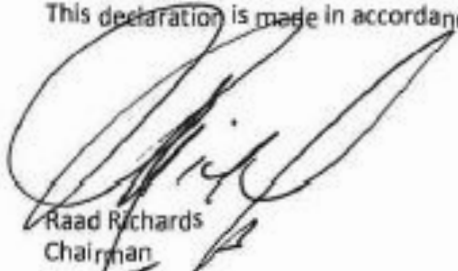
FINANCIAL REPORT - 30 JUNE 2021

DIRECTORS' DECLARATION

The Directors of Creating Links (N.S.W.) Ltd declare that:

1. The financial statements, which comprises the statement of financial position as at 30 June 2021, and the statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements (including Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
 - (b) give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the company.
2. In the opinion of the Directors there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Raad Richards
Chairman

Sydney, 30 September 2021

CREATING LINKS (N.S.W.) LTD
ABN 21 978 919 723


FINANCIAL REPORT - 30 JUNE 2021

DIRECTORS' DECLARATION
UNDER THE CHARITABLE FUNDRAISING ACT 1991

In the opinion of the Directors of Creating Links (N.S.W.) Ltd:

- (i) The financial statements and notes thereto give a true and fair view of all income and expenditure with respect to fundraising appeals conducted by the organisation for the year ended 30 June 2021; and
- (ii) The statement of financial position as at 30 June 2021 gives a true and fair view of the state of affairs of the company with respect to fundraising appeals conducted by the organisation; and
- (iii) The provisions of the *Charitable Fundraising Act 1991*, the regulations under that Act, and the conditions attached to the authority to fundraise have been complied with by the organisation; and
- (iv) The internal controls exercised by the company are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

This declaration is made in accordance with a resolution of the Board of Directors.



Raad Richards
Chairman

Sydney, 30 September 2021

CREATING LINKS (N.S.W.) LTD
ABN 21 978 919 723

FINANCIAL REPORT - 30 JUNE 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CREATING LINKS (N.S.W.) LTD

Opinion

We have audited the financial report of Creating Links (N.S.W) Ltd which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in funds and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' Declaration.

In our opinion, the accompanying financial report of Creating Links (N.S.W) Ltd is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the company's financial position as at 30 June 2021 and of its financial performance for the year then ended, and
- b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* 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 ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Directors of the company, would be in the same terms if given to the Directors as at the time of this auditor's report.

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

Directors' Responsibility for the Financial Report

The Directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the company'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 Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the company's financial reporting process.

CREATING LINKS (N.S.W.) LTD

ABN 21 978 919 723

FINANCIAL REPORT - 30 JUNE 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

CREATING LINKS (N.S.W.) LTD

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at *The Auditing and Assurance Standards Board* and the website address is <http://www.auasb.gov.au/Home.aspx>

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In addition, our audit report has also been prepared for the members of the company in accordance with section 24(2) of the *Charitable Fundraising Act 1991*. Accordingly, we have performed additional work beyond that which is performed in our capacity as auditors pursuant to the *Australian Charities and Not-for-profits Commission Act 2012*. These additional procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *Charitable Fundraising Act 1991* and Regulations.

It should be noted that the accounting records and data relied upon for reporting on fundraising appeal activities are not continuously audited and do not necessarily reflect after the event accounting adjustments and the normal year-end financial adjustments for such matters as accruals, prepayments, provisioning and valuations necessary for year-end financial report preparation.

The performance of our statutory audit included a review of internal controls for the purpose of determining the appropriate audit procedures to enable an opinion to be expressed on the financial report. This review is not a comprehensive review of all those systems or of the system taken as a whole and is not designed to uncover all weaknesses in those systems.

The audit opinion expressed in this report pursuant to the *Charitable Fundraising Act 1991* has been formed on the above basis.

CREATING LINKS (N.S.W.) LTD
ABN 21 978 919 723

FINANCIAL REPORT - 30 JUNE 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CREATING LINKS (N.S.W.) LTD

Auditor's opinion

Pursuant to the requirements of Section 24(2) of the *Charitable Fundraising Act 1991* we report that, in our opinion:

- a) the financial report gives a true and fair view of the financial result of fundraising appeal activities for the financial year ended 30 June 2021; and
- b) the financial report has been properly drawn up, and the associated records have been properly kept for the period 1 July 2020 to 30 June 2021, in accordance with the *Charitable Fundraising Act 1991* and Regulations; and
- c) money received as a result of fundraising appeal activities conducted during the period 1 July 2020 to 30 June 2021 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991* and Regulations; and
- d) at the date of this report there are reasonable grounds to believe that company will be able to pay its debts as and when they become due and payable.



StewartBrown
Chartered Accountants



S.J. Hutcheon
Partner

30 September 2021



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