



2021 Annual Report

Fishcare Victoria is a community based not-for-profit charity promoting responsible fishing practices and stewardship of our aquatic resources.



Your fishing
licence fees
at work

Shaping the sustainable future of recreational fishing in Victoria through education, hands-on experiences, communication and community participation.

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to our VOLUNTEERS

“Volunteering is the ultimate exercise in democracy... when you volunteer, you vote every day about the kind of community you want to live in” - *Anonymous*

Fishcare is a volunteer run, educational program that connects children, families and communities with their local environments, fisheries and each other. Without the support and dedication of our volunteers, this nationally recognised program would not be possible.

Fishcare volunteers dedicate thousands of hours each and every year for the betterment of recreational fishing outcomes.

The Fishcare Staff team wish to extend a heart felt thank you to all our dedicated volunteers across the state.

Given the difficult year all Victorians have experienced, Fishcare volunteers have risen to the challenge and adapted to our new way of delivery.

Despite the challenges, our volunteers continue to remain engaged and dedicated to the cause and keep giving back to Victorian communities.

And for that - we thank you!



thank you

“Our volunteers dedicate thousands of hours each and every year for the betterment of recreational fishing and our precious aquatic environments in Victoria”

executive officer SUMMARY

Sarah Van Stokrom

It has certainly been a roller coaster of a year. The 2020 Victoria Covid-19 lockdowns slowed our delivery milestones during the first half of the financial year with staff and volunteers focusing on improving administrative processes and online resources. By the time we clicked over into 2021 our volunteers and staff were itching to get out in communities and schools delivering the Fishcare Program.

Despite the difficulties that COVID-19 presented, staff and volunteers still managed to engage over 3300 participants in the Fishcare Program throughout 2020-2021 financial year. Fishcare delivered **80 school workshops, 45 All Ability Workshops and 80 community events**. A fantastic achievement given the current global climate.

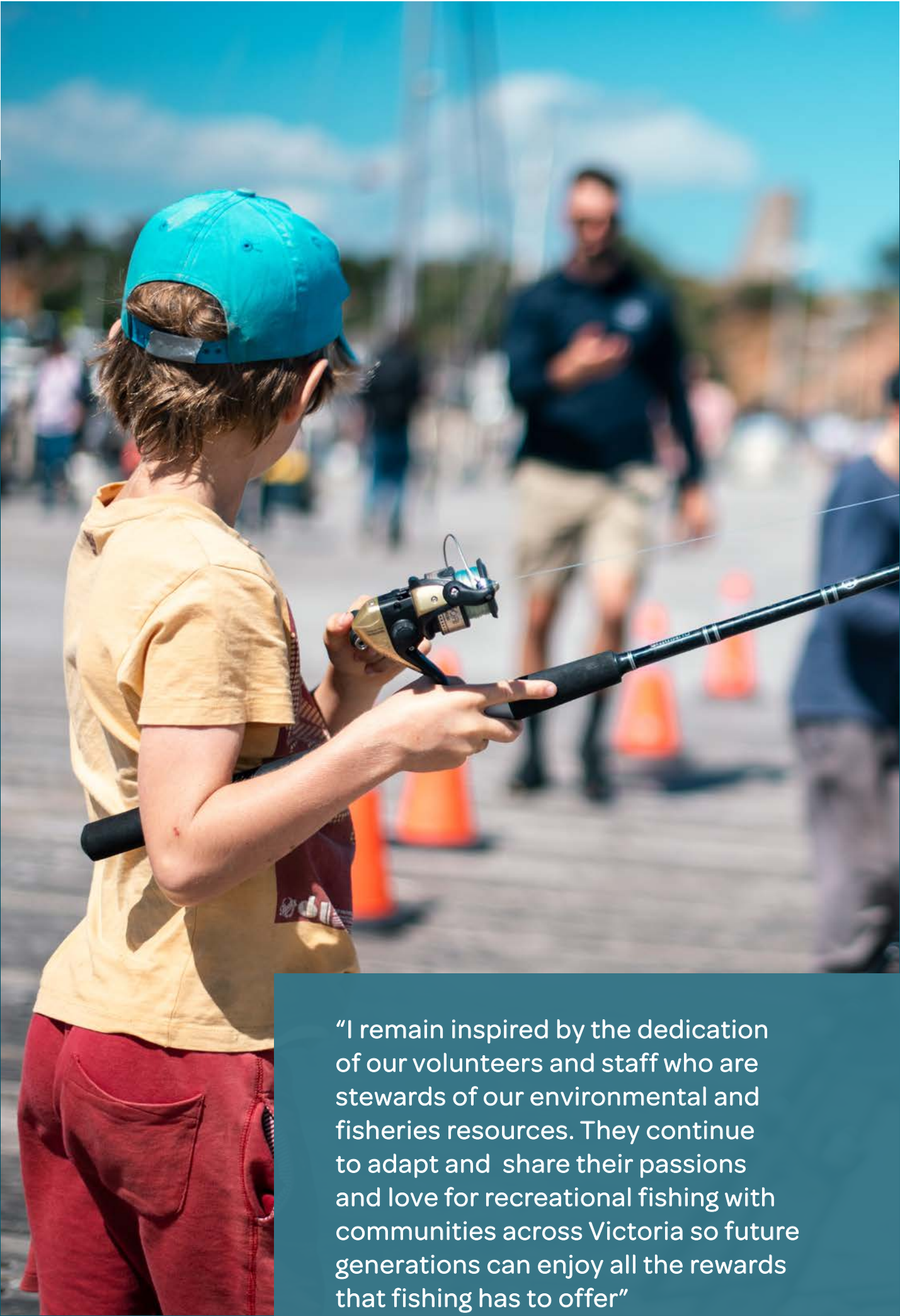
Due to COVID-19 restrictions, it was decided the Large RFL Grant for the All-Ability Project be put on hold from April 2020 – November 2020 and the funds quarantined during this time to ensure we achieve all intended project targets by the end of the project. There is an enormous appetite for these clinics which have become a significant regular event for many Victorians living with a disability. We look forward to this programs continued growth and working with even more partners in the disability sector to deliver this amazing and life changing program.

Fishcare staff have focused on improving our administrative processes and improving consistency and efficiencies whilst we were unable to deliver clinics to Victorian communities and schools. This included; a new website internally developed and implement; a series of new video tutorials developed; an online classroom developed to assist in volunteer inductions and upskill current volunteers; new school educational programs developed; and the development of new Volunteer database

We were very fortunate to squeeze in the belated 2020 training Conference between lockdown periods in May 2021. The conference was held in Lakes Entrance with suite of engaging guest speakers and we welcomed a number of new volunteers to the Fishcare tribe.

Fishcare's 3-year ongoing funding agreement was also renewed and increased to include our annual large grants applications for our school program. Amalgamating our annual large grant with our ongoing funding will increase administrative efficiencies and streamline reporting to allow us to prioritise on ground works and deliver and engage even more participants every year.

Despite the difficulties and hardship that have fallen out of the COVID-19 global pandemic, I remain inspired by the dedication of our volunteers and staff who are stewards of our environmental and fisheries resources. They continue to adapt and share their passions and love for recreational fishing with communities across Victoria so future generations can enjoy all the rewards that fishing has to offer.



"I remain inspired by the dedication of our volunteers and staff who are stewards of our environmental and fisheries resources. They continue to adapt and share their passions and love for recreational fishing with communities across Victoria so future generations can enjoy all the rewards that fishing has to offer"

Fishing isn't just about catching fish, It's an experience that connects us with each other and nature.

our STORY

We are a registered Charity and operate a public fund that contributes to projects that align with our mandate



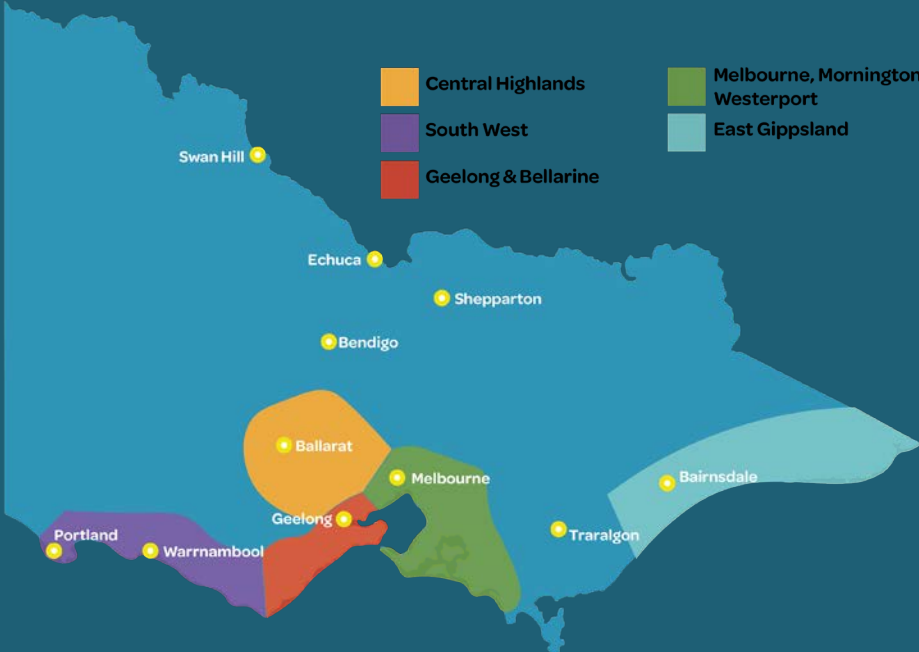
Fishcare Victoria is shaping the future of responsible recreational fishing in Victoria. We are connecting communities and young Victorians to their fisheries through education, appreciation and a sustainable mind-set. Our goal is for Victorian anglers to be stewards of our fisheries and to ensure these valuable resources are here for future generations to enjoy.



The Fishcare program has been operating in Victoria since 1995 and is delivered by passionate volunteers who are members of regional groups across Victoria. Fishcare Victoria Inc. is a not-for-profit community organisation established in 2010 to deliver and grow the fishcare program. Our aim is to promote responsible and sustainable

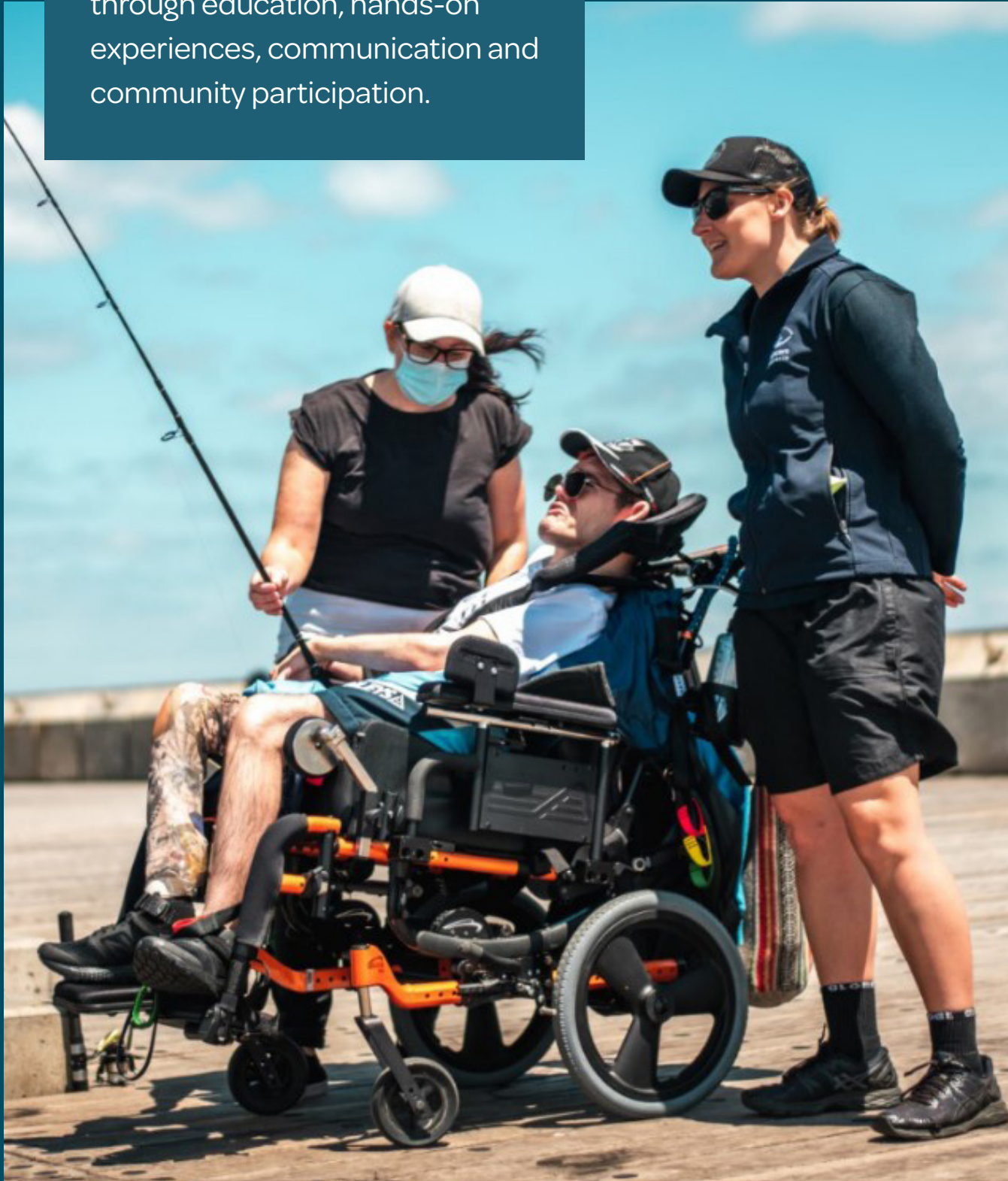
attitudes towards recreational fishing and share in the care and management of our fishing resources and precious waterways. Fishcare Victoria Inc. receives administrative & program funding from the Recreational Fishing Licence Fund which comes from the revenue generated by the purchase of Victorian fishing license sales.

our GROUPS



OUR VISION

Shaping the sustainable future of recreational fishing in Victoria through education, hands-on experiences, communication and community participation.



our PURPOSE

Education - Learning is the pathway to understanding and stewardship. We have aligned our activities with the school curriculum to encourage school participation and deliver both incursion and excursion activities to Victorian primary and secondary schools.

Hand-on Experiences - Our fishing clinics target novice anglers to learn the basics of recreational fishing and the responsibilities of Victorian anglers. We provide all the required equipment and the knowledge to educate participants about sustainable practices that impact our environment and waterways.

Communication - There is no better way to communicate than face to face contact in a practical learning environment. Our dedicated volunteers and staff are trained in the delivery of our workshops, activities and communicate our key messages across Victoria at agency, community and school events.

Community - We are the community, engaging communities. When communities have ownership over initiatives, it fosters stewardship and encourages mutually beneficial management outcomes of our precious environmental resources.



we fish we care

our OBJECTIVES

Stewardship

Encourage recreational fishers to adopt sustainable behaviours and attitudes that conserve and protect fish stocks and increase community stewardship.

Promotion

Promote sustainable recreational fishing as a socially beneficial and inclusive activity.

Education

Inform the community about threats affecting the sustainability of Victorians fish stocks, integrity of fish habitats and aquatic ecosystem.

Collaboration

Collaborate with partner organisations that support Fishcare Victoria’s mission and objectives.

Participation

Participate in activities that support sustainable recreational fishing practices and opportunities, improved environmental outcomes and collection of research data.

Public Fund

Maintain a public fund to be called Fishcare Victoria Public Fund for the specific purpose of supporting the environmental objectives/purposes of Fishcare Victoria

our ORGANISATION

Our volunteer committee of management is made up of delegates from our regional groups. Our small staff team support our regional groups to deliver the program across the state.



205

Educational
Events

our ACHIEVEMENTS

3306

Participants

1019

Volunteer
Hours

Fishcare Victoria Staff
recruited, inducted and
welcomed 18 new volunteers



80

School
Workshops

45

All Ability
Workshops

80

Community
Events





Treasurers REPORT

Terry Wells

Fishcare Victoria Inc had satisfactory year financially despite the ongoing impact of the COVID-19 pandemic. Fishcare Victoria firstly continued to benefit from the support provided by Recreational Fishing License (RFL) Working Group and secondly a further installment of the grant monies from the All Ability – Fishing is for Everyone Project. In addition Fishcare Victoria received the final component of the Federal Government’s Cash Flow Boost program an amount of \$17,936. As noted before an ongoing issue for the organisation is our reliance on the RFL commissioning program. As was case in the 2019/20 financial year funding from alternative sources remained relatively low in the 2020/21 financial year with RFL funding making up 81.1% of total funding.



Income & Expenditure

Income for the 2020-21 financial year totalled \$348,493 (excluding the Cash Flow Boost) down \$5,361 or 1.5% from the previous financial year. The largest proportion of the income \$210,731 was received from RFL as part of the third year of a three year RFL base funding agreement commencing in the 2018/19 financial year. We also received \$5,136 from RFL CSA (Creating Sustainable Anglers) program. This was the final installment from the previous financial year of this category of funding and in fact will be the last of this funding under this title. We however did receive \$49,091 in funding in 2020-21 under the title of Responsible Anglers Academy (RAA) funding. This title better aligns with Fishcare Victoria's schools program. Note that in the renewed funding agreement with the VFA, commencing from the 2021-22 financial year, the RAA funding will merge with the base funding allocation with the appropriate achievement targets and KPIs incorporated into the new agreement. Grant monies received in 2020-21 amounted to \$59,215 up \$3,131 from the previous financial year. Service Fees received amounted to \$1,000 down \$4,591 from 2019-20, the decline was due to the curtailment of activities undertaken by the VFA as a result of COVID-19.

Expenditure for the year totalled \$342,391 \$20,156 less than the previous year. The major

expenditure categories are firstly, Employee expenses \$253,946 down \$7,657 from last year. This is despite modest salary increases, the biggest factor was the decline amounting to \$13,980 in staff travel and accommodation expenses as a direct result of the curtailment of activities again because of COVID-19. Employee expenditure as a proportion of total expenditure still increased from 72.1% to 74.2% however this is largely due to the continued decline totalling \$12,954 in the second largest cost category Project Costs. The most notable decrease was the reduction in expenditure on the Fishing App from \$18,992 in 2019/20 to \$2,400 in 2020/21. The App now fully operational is now just incurring maintenance expenditure. The other significant factor was the reduction \$5,451 in Volunteer – Travel and accommodation expenses. This is in line with the Staff equivalent again for the same reason. Partly offsetting the decline in expenditure was an increase of \$4,629 in Workshop Expenses due to two none ongoing expenditure items those being purchasing motorised rods as part of the All Ability program and the purchase of new Fishcare uniforms.

Fishcare Victoria achieved a surplus of \$24,037 compared to a \$21,199 surplus last year. It should be noted however if Fishcare hadn't received the financial benefit of the Cash Flow Boost the surplus would have been a modest \$6,131.

Investments

Interest income was \$45 for 2020/21. Fishcare didn't place funds into term deposits 2020/21. The extremely low interest rates currently being offered by the banks have made it unattractive to initiate a term deposit.

Assets

No assets of any significance were purchased in 2020/21.

Public Fund

The Public Fund increased by a small amount during 2020/21 and now stands at \$11,777. The criterion for applying for a grant from the fund has now been approved by the Fishcare Victoria committee. The agreed Public Fund Funding criteria document can be viewed on our [website](#) on the [grants page](#).

we fish we care



FISHCARE VICTORIA INC.

A0054732T

SPECIAL PURPOSE
FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2021

Fishcare Victoria Inc.
A0054732T

Income & Expenditure Statement
for the year ended 30 June 2021

	2021	2020
Income		
All Ability 19/20	47,945.45	56,083.68
Cash Flow Boost	17,935.50	29,892.50
Coastcare Grant - What's Under the Water	1,493.00	-
Creating Sustainable Angler 18/19	-	10,909.09
Creating Sustainable Angler 19/20	5,136.36	46,227.27
Donations	318.46	5,300.00
Fishcare Service Fees	1,000.00	5,590.91
Get Hooked on Fishing App	9,776.82	-
Interest Income	45.15	530.36
Membership Proceeds	-	19.09
RAA 2020	49,090.91	-
RFL Annual Funding 18/19	-	22,593.96
RFL Annual Funding 19/20	22,955.46	206,599.16
RFL Annual Funding 20/21	210,731.15	-
Total Income	366,428.26	383,746.02
Expenses		
Administration Costs	1,147.12	1,518.89
Annual Leave Expense	1,503.91	3,595.01
App Development Consultant	2,400.00	18,991.60
Auditing	1,500.00	1,450.00
Bookkeeping & Accounting	3,868.36	3,861.64
Catering	556.55	1,469.08
Consumer Affairs Expense	-	59.20
Depreciation	3,270.66	2,776.61
Education Resources	10,550.63	7,907.37
Events Exp	4,697.73	-
General Expenses	13.95	242.77
Insurance	6,799.44	6,285.07
Long Service Leave Expense	900.07	(1,845.13)
Loss on Disposal of Asset	-	19.71
Material & Product Updates	-	3,503.50
Motor Vehicle Expenses	60.80	55.30
Office Expenses	957.90	1,803.85
Printing & Stationery	491.10	553.55
Realised Currency Gains	-	4.44
Rent - Warrnambool Office	227.27	227.27
Repairs and Maintenance	83.55	-
Resource Development Exp	474.55	1,655.45
Software Costs	805.19	566.49
Staff On-costs	2,388.94	1,464.41
Subscriptions	899.94	194.53
Superannuation	21,020.63	18,889.09
Telephone & Internet	3,143.41	3,107.73
Time In Lieu Expense	(2,269.03)	2,415.74
Trailer Maintenance	3,301.11	507.59
Training	-	810.00
Travel - National	-	772.02
Travel and Accommodation - Staff	6,545.02	20,524.55

Income & Expense Statement (continued)
as at 30 June 2021

Account	2021	2020
Travel and Accommodation - Volunteers	3,154.45	8,604.53
Uniforms	66.00	1,275.71
Venue Hire	220.00	-
Video Production Exp	14,395.00	15,154.55
Volunteer Training	8,243.30	7,645.82
Wages and Salaries	218,234.15	208,047.38
Website	298.00	480.28
Workcover Expense	2,352.18	2,491.37
Workshop Expenses	20,089.19	15,460.11
Total Expenses	342,391.07	362,547.08
Net Surplus	24,037.19	21,198.94

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

BALANCE SHEET
as at 30 June 2021

	30 Jun 2021	30 Jun 2020
Assets		
Bank		
Community Solutions Acc	3,433.29	2,635.89
Fishcare Vic Inc Public Fund	11,776.51	11,465.00
Payroll Account	14,344.38	5,809.72
Westpac Chq Acc	139,624.32	112,540.53
Total Bank	169,178.50	132,451.14
Current Assets		
Accounts Receivable	1,100.00	-
Prepayments	2,312.72	236.00
Total Current Assets	3,412.72	236.00
Fixed Assets		
Buildings	6,396.90	6,396.90
Computer Equipment	10,411.73	10,411.73
Less Accumulated Depreciation on Computer Equipment	(8,128.66)	(7,035.23)
Less Accumulated Depreciation on Office Equipment	(1,485.90)	(572.51)
Less Accumulated Depreciation on Storage Container	(981.03)	(857.90)
Less Accumulated Depreciation on Structures	(2,437.95)	(2,185.24)
Less Accumulated Depreciation on Trailer	(1,026.30)	(138.30)
Office Equipment	4,016.10	3,946.11
SW - Storage Container	2,910.00	2,910.00
Trailer at cost	4,440.00	4,440.00
Total Fixed Assets	14,114.89	17,315.56
Total Assets	186,706.11	150,002.70
Liabilities		
Current Liabilities		
Accounts Payable	3,515.36	1,811.16
GST Payable/(Receivable)	(79.92)	131.33
Provision - Annual Leave Liability	16,514.54	15,010.63
Provision - Long Service Leave Liability	2,670.76	1,770.69
Provision - Time In Lieu Entitlements	2,803.32	5,072.35
Rounding	0.03	0.03
Superannuation Payable	789.04	707.22
Total Current Liabilities	26,213.13	24,503.41
Non-current Liabilities		
BAS Clearing Account	5,683.00	(5,273.50)
Total Non-current Liabilities	5,683.00	(5,273.50)
Total Liabilities	31,896.13	19,229.91
Net Assets	154,809.98	130,772.79
Equity		
Current Year Surplus	24,037.19	21,198.74
FishCare Members Funds	59,886.99	59,886.99
Accumulated Surplus	70,885.80	49,687.06
Total Equity	154,809.98	130,772.79

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

STATEMENT OF CASH FLOWS
for the year ended 30 June 2021

	2021	2020
Operating Activities		
Receipts from customers	382,082.37	389,865.48
Payments to suppliers and employees	(363,265.67)	(399,889.03)
Interest received	45.15	530.36
Cash Flow Boost received	17,935.50	29,892.50
Net Cash Flows from Operating Activities	36,797.35	20,399.31
Investing Activities		
Payment for property, plant and equipment	(69.99)	(8,819.80)
Net Cash Flows from Investing Activities	(69.99)	(8,819.80)
Net Cash Flows	36,727.36	11,579.51
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	132,451.14	120,871.63
Cash and cash equivalents at end of period	169,178.50	132,451.14
Net change in cash for period	36,727.36	11,579.51
Reconciliation of surplus to Net Cash Flows from Operating Activities		
Surplus for the year	24,037.19	21,198.74
Add back depreciation	3,270.66	2,776.61
Add back loss on disposal assets	-	19.71
Movements in balance sheet:		
Accounts receivable and prepaid expenses	(3,176.72)	864.00
Accounts payable and accrued expenses	12,531.27	(8,625.37)
Employee provisions	134.95	4,165.62
Net Cash Flows from Operating Activities	36,797.35	20,399.31

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The committee have determined that the association is not a reporting entity on the basis that there are no users dependent on general purpose financial statements.

The financial report (except for the statement of cash flows) has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

- (a) **Income Tax**
No provision for income tax has been raised as the association is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.
- (b) **Plant and equipment**
Plant and equipment are carried at cost. All assets are depreciated over the useful life of the asset to the association.

The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from these assets. As a not for profit entity, the recoverable amount is assessed on the basis of the replacement value of the asset.
- (c) **Revenue**
All revenue is recognised when the entity obtains control over the funds which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).
- (d) **Employee provisions**
Provision is made for the committee's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.
- (e) **Cash and cash equivalents**
Cash and cash equivalents includes cash on hand, deposits held with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.
- (f) **Goods and Services Tax (GST)**
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.
- (g) **Contingent liabilities**
At the date of this report the committee are not aware of any contingent liability for the association.
- (h) **Events after balance date**
The committee are not aware of any events subsequent to balance date that would materially impact the financial statements reported at 30 June 2021.

FISHCARE VICTORIA INC.
A0054732T

STATEMENT BY MEMBERS OF THE COMMITTEE

FOR THE YEAR ENDED 30 JUNE 2021

The committee have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 6:

- i. presents a true and fair view of the financial position of Fishcare Victoria Inc. as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*.
- ii. at the date of this statement, there are reasonable grounds to believe that Fishcare Victoria Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



Terry Wells
Treasurer

24 August 2021

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF FISHCARE VICTORIA INC.

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Fishcare Victoria Inc., which comprises the balance sheet at 30 June 2021, the income and expenditure statement and statement of cash flows for the year then ended, notes to the financial statements including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Fishcare Victoria Inc. at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Section 100(2) of the *Associations Incorporation Reform Act (Vic) 2012*, Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* and the accounting policies described in Note 1 to the financial report.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of Fishcare Victoria Inc. in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Committee'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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Fishcare Victoria Inc.'s financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The committee of the association are responsible for other information. The other information comprises the information included in the association's annual report for the financial year ended 30 June 2021 but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the members of the committee for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and have determined that the basis of preparation described in Note 1 to the financial report, is appropriate to meet the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012*. This responsibility also includes such internal control as the committee 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 committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The committee are responsible for overseeing the association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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, other 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and relates disclosures made by the committee.
- Conclude on the appropriateness of the committee'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 the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association 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.

We communicate with the committee 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 from our audit.

CARDELL ASSURANCE & AUDIT

Lyndal J. McKenzie
3A Billson Street
WONTHAGGI VIC 3995

we fish we care



Fishcare Victoria is a community based not-for-profit charity promoting responsible fishing practices and stewardship of our aquatic resources.

Fishcare Victoria Inc.
A0054732T
ABN - 13 863 858 517
PO Box 93, Inverloch, VIC 3996
WWW.FISHCARE.ORG.AU

