

2023 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

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An inclusive community of stewards supporting healthy and sustainable Victorian fisheries and ecosystems

presidents REPORT

Roger Seddon - President



In the last 4 years of covid 19 living and adjusting to restrictive lifestyle, Fishcare Victoria have managed to function somewhat by the flying by the seat of our collective, imaginative solution making pants. The struggle of keeping staff and volunteers busy and engaged is to be applauded as we continued to meet of our programme targets.

The teams have lost some member volunteers and staff moving on to other challenges in life we thank them all for their contributions to Fishcare. Ian Whiteside has come on board for Melbourne Mornington and Peninsula with buckets of enthusiasm and taken his group to a whole new exciting level. Congratulations Ian and welcome on board. The diverse groups and individuals we interact with schooling incursions and fishing days are truly inspiring to all.

A major goal of the Fishcare programme is to share the positive impacts that recreational fishing gives to the community. Participation in active fishing days, school visits, sharing our knowledge of tackle, baits, types of fish and associated marine life salt and freshwater, habitat environments are some of the great things we do.

Fishcare is in partnership with Victorian Fishing Authority sharing how important it is of a healthy, natural environment and responsible practices in the fishing community.

Fishcare Victoria looks forward to developing future programme partnerships with the VFA and other fishing groups. Our involvement/ participation in assisting in fish stocking freshwater fish on VFA days brings interest and develops education and responsible practices in the wider fishing community.

It is my belief many schools have embraced the fishing and conservation related projects that is developed from our visits in particular the Ballarat Fishcare group, well done to John and his band for all their Stirling work in this field.

The Geelong group have continued to remove as many carp from the Barwon River as possible with participation of the wellness groups and veterans help groups. The weekly get together is enthusiastically attended. Great team of which I am privileged to be a part of.

To Jenny and her Gippsland crew a big shout for your great school programme and on going popular fishing days. PS you need to publish a book of your underwater photos of sea life .

We have continued to carry forward the Fishcare programmes through the restrictive covid issues and hopefully we will continue to be viewed as a CAN DO organisation with our allied recreational fishing stake holders.

PLEASE ENCOURAGE YOUR FAMILY AND FRIENDS TO JOIN US IN 2024



“It’s this exceptional dedication and boundless enthusiasm from our volunteers that truly propel the success of our program.”

operational REPORT

Mitch McMaster - Operations Manager



A year is traditionally January-to-December, or a 365 day calendar cycle. However, here in Victoria, our perspective shifts from one summer to the next. For avid anglers, it can be a transition from a favourite fishing season to the next, and for a dedicated few, fishing remains a year-round pursuit, adapting to the ever-changing seasons. At Fishcare, we embrace all these perspectives, but the culmination of our efforts comes at the close of the financial year.

This fiscal year stands out as the first since the onset of the COVID-19 pandemic that has experienced minimal interruptions. This respite has allowed us to supercharge our programs, expand our volunteer network, and extend our reach beyond previous boundaries. We've ushered in new team members, fresh ideas, and, by and large, enjoyed a year of great success.

Let's delve into the statistics, which serve as a compass guiding our assessment of a year's worth of hard work. It's important to remember that although COVID-19 may have receded, its influence lingers in the way we operate. Despite these challenges, our achievements shine. We organized an impressive 361 fishing clinics, with 303 specifically catering to schools and community groups—85 of these being school-related events and 218 community-based gatherings. Additionally, 58 clinics were dedicated to our beloved Fishability program.

The execution of these events hinged on the dedication of our remarkable team of volunteers. Between them, they selflessly contributed a staggering 1,483 hours of their time, while our staff also played their part with a commendable 883 hours of work actively delivering the Fishcare program.

It's this exceptional dedication and boundless enthusiasm from our volunteers that truly propel the success of our program.

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



Your fishing
licence fees
at work

our STORY



Flshcare 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 mindset. 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.

we fish we care



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

An inclusive community of stewards supporting healthy and sustainable Victorian fisheries and ecosystems



OUR MISSION

Shape the sustainable future of recreational fishing through education, hands-on experiences, communication and community participation

our PRIORITIES

EDUCATION & STEWARDSHIP

- Encourage sustainable behaviours & attitudes that conserve & protect fishery resources & the environment
- Provide theory based and hands on recreational fishing & environmental education experiences
- Promote & Capture volunteer knowledge in the development & delivery of programs

PARTICIPATION & COLLABORATION

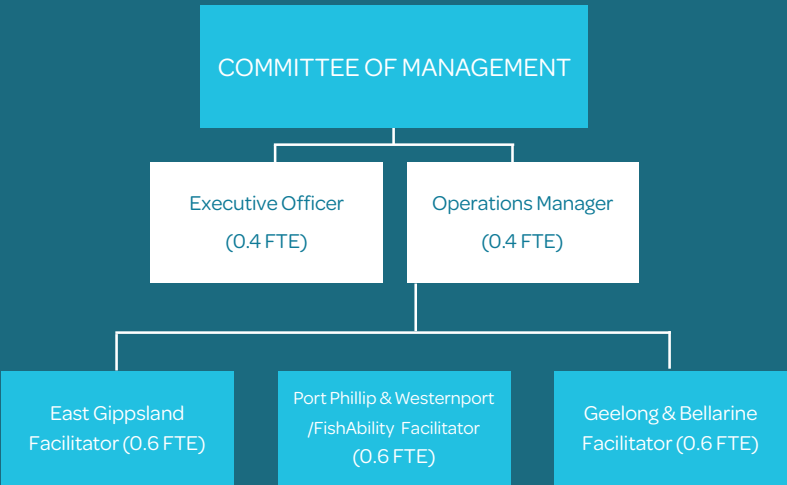
- Promote responsible recreational fishing as a socially beneficial and supportive mental health activity that is inclusive to people of all abilities and backgrounds
- Collaborate with partner organisations to deliver mutually beneficial outcomes.
- Support, encourage & celebrate volunteer contribution and knowledge sharing

BEST PRACTICE GOVERNANCE & INNOVATION

- Provide a healthy, safe and prosperous operational environment that supports development opportunities for staff, volunteers and communities.
- Continuously improve and deliver efficient organisational systems driven by innovative, transparent & evidence based decision making.
- Monitor, evaluate & communicate performance to stakeholders and the wider community.

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.



361

Educational
Events

our ACHIEVEMENTS

5620

Participants

160

Community
Events

1483

Volunteer
Hours

85

School
Workshops

58

All Ability
Workshops

we fish we care





Treasurers REPORT

Terry Wells - Treasurer



Fishcare Victoria Inc financial result for the year was better compared to the previous financial year. Overall income was marginally higher for the year this is despite only receiving \$5,652 in grant monies. The improvement came firstly via Fishcare Service Fees at \$10,200 were \$4,390 greater than last financial year. The greater activity by the VFA, post COVID restrictions, in holding “Vic Fish Kids” and similar events of which Fishcare provide support brought about the increase in this form of income. Secondly donations were noticeably more generous this year with a special mention to St Marks Uniting Church for their generosity. Overwhelmingly Fishcare’s financial support is provided by Recreational Fishing License (RSL) Working Group funding, there is an indexation component to this funding, but it doesn’t match the actual CPI increases. Expenditure declined on the previous year. A factor in this was employee expenses where there was reduction in hours worked due in part to the changeover time involved in the replacement of a Fishcare Facilitator.

As mentioned, numerous times Fishcare is reliant on the RFL commissioning program. Funding from alternative sources has continued to fall in the 2022/23 financial year with RFL funding making up 94.3% of total funding, up from 92.7% last year. There will be one-off alternative funding in the coming financial year though ongoing alternative funding needs to be actively pursued.

Income & Expenditure

Income for the 2022-23 financial year totaled \$325,222 up \$9,668 or 3.1% from the previous year. The largest proportion of the income, \$306,809 was received from the RFL. This funding was \$7,888 or 2.6% more than the equivalent funding received in 2021/22. Apart from the RFL funding the biggest increase in funding was, as previously mentioned, Fishcare Service Fees followed by donations at \$2,561 was up \$2,283 on the previous financial year. Grant monies amounted to \$5,652 down \$5,893 or 51% on 2021/22.

Expenditure for the year totaled \$338,662 \$40,043 or 10.6% less than the previous year. The major expenditure categories are firstly, Employee expenses \$286,831 down \$21,256 or 6.8%. This was due as previously mentioned was the reduction in hours worked for the year this was because of the changeover period from one facilitator leaving and their replacement commencing in addition one employee chose to reduce hours as part of the reassignment of duties amongst Fishcare Victoria's employees. The reduction in employee expenses occurred despite modest salary increases and the refinement in the calculation of Long Service Entitlements and the potential entitlements. Even though there was reduction in overall employee expenditure, Employee expenditure as a proportion of total expenditure increased from 81.3% to 87% in

2022/23. This was due to the continued reduction in Project Costs at \$28,207 were down \$20,823 or 42% from 2021/22. This was mostly due to no expenditure being incurred on Video Production Expenses, \$10,345 was expended in 2021/22 and Education Resources was down \$7,025. Workshop expenses were also down \$10,194; however, this was largely due to the reallocation of Storage costs to Administration Costs, which showed a spike of \$8,240 consequently. The only other notable cost category was Finance Costs, which overwhelmingly consists of Depreciation and Insurance charges. Here a substantial component of Insurance charges paid during the latter part of the financial year were treated as a prepayment, thus reducing the Finance costs by \$6,295 compared to the previous financial year. As this treatment of insurances will now be ongoing, this reduction will be a one-off. This change was made to further bring Fishcare Victoria's accounts in line with the accrual accounting principles.

Fishcare Victoria recorded a deficit of \$13,440 though this compares favorably with the previous year's result of a \$62,151 deficit.

Investments

Fishcare Victoria earned no Interest income in 2022/23. When surplus funds were available the interest rates being offered were considered too low to initiate a term deposit. Since then, offers have substantially improved so this sort of investment will be revisited in the coming financial year.

Assets

Fishcare Victoria purchased no new assets for the 2022/23 financial year.

Public Fund

The Public fund showed a modest increase of \$628 during the 2022/23 financial year. How best to utilize this fund will be a point of discussion in the coming financial year.



FISHCARE VICTORIA INC.

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SPECIAL PURPOSE
FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2023

**Income & Expenditure Statement
for the year ended 30 June 2023**

	2023	2022
Income		
All Ability 21/22	-	11,545.45
Annual Revenue 21-22	30,005.79	-
Annual Revenue 22-23	276,803.41	-
Coastcare Grant - What's Under the Water	5,652.00	-
Donations	2,560.80	277.69
Fishcare Service Fees	10,200.00	5,810.00
RAA 2020	-	5,454.55
RFL Annual Funding 20/21	-	23,414.57
RFL Annual Funding 21/22	-	270,052.11
Total Income	325,222.00	316,554.37
Expenses		
Administration Costs	1,302.74	1,102.35
Auditing	1,700.00	1,600.00
Bank Fees	11.18	0.05
Bookkeeping & Accounting	3,485.40	3,584.40
Depreciation	3,770.68	3,922.59
General Expenses	278.18	8.18
Insurance	763.19	6,927.65
Office Expenses	634.19	858.16
Printing & Stationery	113.64	466.31
Realised Currency Gains	2.90	2.81
Software Costs	992.47	1,059.04
Storage	7,384.14	-
Subscriptions	2,956.12	2,057.46
Venue Hire	80.00	-
Website	149.00	-
Total Administration Expenses	23,623.83	21,589.00
Annual Leave Expense	(4,755.08)	3,466.24
Long Service Leave Expense	8,010.00	(740.12)
Staff On-costs	1,236.04	1,149.15
Superannuation	23,709.10	25,826.77
Telephone & Internet	4,206.19	3,548.18
Time In Lieu Expense	5,378.92	(164.40)
Training	262.00	-
Travel and Accommodation - Staff	16,764.88	13,410.83
Uniforms	516.50	751.50
Wages and Salaries	227,997.37	258,268.53
Workcover Expense	3,505.37	2,569.86
Total Employee Expenses	286,831.29	308,086.54
App Development Consultant	4,200.00	-
Catering	1,336.83	336.06
Education Resources	-	7,025.00
Repairs and Maintenance	-	11.22
Trailer Maintenance	1,042.96	2,078.30
Travel and Accommodation - Volunteers	7,314.91	6,290.72
Video Production Exp	-	10,345.36

Fishcare Victoria Inc.
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Income & Expense Statement (continued)
as at 30 June 2023

Account	2023	2022
Volunteer Training	7,225.38	6,446.44
Bait and Tackle (for workshops)	754.17	-
Rods and Reels (for workshops)	30.45	-
Workshop Expenses	6,302.56	16,496.68
Total Project Expenses	28,207.26	49,029.78
Total Expenses	338,662.38	378,705.32
Net Surplus / (Deficit)	(13,440.38)	(62,150.95)

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

BALANCE SHEET **as at 30 June 2023**

	30 Jun 2023	30 Jun 2022
Assets		
Bank		
Community Solutions Acc	2,435.32	2,226.65
Fishcare Vic Inc Public Fund	12,434.75	11,796.46
Payroll Account	16,965.61	15,956.86
Westpac Chq Acc	75,897.19	74,446.63
Total Bank	107,732.87	104,426.60
Current Assets		
Accounts Receivable	964.90	-
Prepayments	8,277.21	2,440.40
Total Current Assets	9,242.11	2,440.40
Fixed Assets		
Buildings	6,396.90	6,396.90
Computer Equipment	12,427.34	13,559.92
Less Accumulated Depreciation on Computer Equipment	(9,291.03)	(8,347.44)
Less Accumulated Depreciation on Office Equipment	(2,366.52)	(2,118.45)
Less Accumulated Depreciation on Storage Container	(1,205.56)	(1,096.77)
Less Accumulated Depreciation on Structures	(2,898.76)	(2,675.47)
Less Accumulated Depreciation on Trailer	(2,802.30)	(1,914.30)
Office Equipment	3,789.74	4,016.10
SW - Storage Container	2,910.00	2,910.00
Trailer at cost	4,440.00	4,440.00
Total Fixed Assets	11,399.81	15,170.49
Total Assets	128,374.79	122,037.49
Liabilities		
Current Liabilities		
Accounts Payable	4,573.00	1,154.45
Accrued Expenses	1,090.91	-
GST Payable/(Receivable)	507.02	222.64
BAS Clearing Account	(4,336.00)	3,451.00
PAYG Withholding Payable	4,167.00	-
Unexpended Grant Income	9,970.00	-
Provision - Annual Leave Liability	15,225.70	19,980.78
Provision - Long Service Leave Liability	9,940.64	1,930.64
Provision - Time In Lieu Entitlements	8,017.84	2,638.92
Rounding	0.03	0.03
Total Current Liabilities	49,156.14	29,378.46
Total Liabilities	49,156.14	29,378.46
Net Assets	79,218.65	92,659.03
Equity		
Current Year Surplus / (Deficit)	(13,440.38)	(62,150.95)
FishCare Members Funds	59,886.99	59,886.99
Accumulated Surplus	32,772.04	94,922.99
Total Equity	79,218.65	92,659.03

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 2023

	2023	2022
Operating Activities		
Receipts from customers	366,925.10	349,419.81
Payments to suppliers and employees	(363,618.83)	(409,193.52)
Net Cash Flows from / (used in) Operating Activities	3,306.27	(59,773.71)
Investing Activities		
Payment for property, plant and equipment	-	(4,978.19)
Net Cash Flows used in Investing Activities	-	(4,978.19)
Net Cash Flows	3,306.27	(64,751.90)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	104,426.60	169,178.50
Cash and cash equivalents at end of period	107,732.87	104,426.60
Net change in cash for period	3,306.27	(64,751.90)
Reconciliation of surplus to Net Cash Flows from Operating Activities		
Surplus / (deficit) for the year	(13,440.38)	(62,150.95)
Add back depreciation	3,770.68	3,922.59
Movements in balance sheet:		
Accounts receivable and prepaid expenses	(6,801.71)	972.32
Accounts payable and accrued expenses	1,173.84	(5,079.39)
Unexpended grant income	9,970.00	-
Employee provisions	8,633.84	2,561.72
Net Cash Flows from / (used in) Operating Activities	3,306.27	(59,773.71)

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 2023

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 2023.

FISHCARE VICTORIA INC.
A0054732T

STATEMENT BY MEMBERS OF THE COMMITTEE

FOR THE YEAR ENDED 30 JUNE 2023

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 2023 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

31 August 2023

**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 2023, 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 2023, 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 2023 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

4 September 2023



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

