

## Auditor's Report

### Assn of Quality Child Care Centres of NSW Inc For the year ended 30 June 2021

#### **Independent Auditors Report to the members of the Association**

We have audited the accompanying financial report, being a special purpose financial report, of Assn of Quality Child Care Centres of NSW Inc (the Association), which comprises the assets and liabilities statement as at 30 June 2021, the income and expenditure statement for the year then ended, notes to the financial statements comprising a summary of significant accounting policies and other explanatory information.

#### **Committee's Responsibility for the Financial Report**

The Committee of Assn of Quality Child Care Centres of NSW Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporations Act (NSW) and is appropriate to meet the needs of the members. The Committee's responsibility also includes such internal control as the Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatements, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report that is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

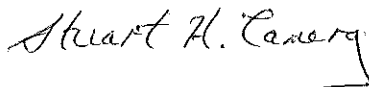
#### **Opinion**

In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view of the financial position of Assn of Quality Child Care Centres of NSW Inc as at 30 June 2020 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporations Act (NSW).

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Assn of Quality Child Care Centres of NSW Inc to meet the requirements of the Associations Incorporations Act (NSW). As a result, the financial report may not be suitable for another purpose.

KS Black & Co  
Chartered Accountants



STUART H CAMERON  
Partner

FCA No 75834

Dated: 17/9/2021