

PLAYGROUP TASMANIA INC
ABN 42 783 652 787

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

PLAYGROUP TASMANIA INC
ABN 42 783 652 787

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PLAYGROUP TASMANIA INC
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PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022 Restated
		\$	\$
INCOME			
Grants revenue	2	390,047	151,147
Playgroup Australia funding		446,309	481,105
Interest income		503	317
Donations received		-	433
Membership income		1,697	578
		838,556	633,580
LESS EXPENDITURE			
Audit fees		8,500	3,490
Administration & office expenses		129,734	58,070
Contractors and consultants		40,764	77,005
IT and telecommunications		20,197	11,538
Occupancy expenses		17,061	16,159
Program expenses		109,969	23,369
Wages & staff cost expenses		503,499	393,509
		829,724	583,140
		8,832	50,440
NET PROFIT / (LOSS) FOR THE YEAR			
Other comprehensive income		-	-
		-	-
TOTAL OTHER COMPREHENSIVE INCOME			
		8,832	50,440
TOTAL COMPREHENSIVE INCOME			
		8,832	50,440

The accompanying notes form part of these financial statements.

PLAYGROUP TASMANIA INC
ABN 42 783 652 787

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 Restated \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	1,184,030	679,432
Accounts receivable and other debtors	4	149	240
Other current assets	5	18,366	16,587
TOTAL CURRENT ASSETS		1,202,545	696,259
NON-CURRENT ASSETS			
Property, plant and equipment	6	505,582	457,413
TOTAL NON-CURRENT ASSETS		505,582	457,413
TOTAL ASSETS		1,708,127	1,153,672
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	7	54,946	23,713
Borrowings	8	20,000	20,000
Provisions	9	31,685	21,113
Income in advance	10	682,963	183,746
TOTAL CURRENT LIABILITIES		789,594	248,572
NON-CURRENT LIABILITIES			
Provisions	9	24,267	19,667
TOTAL NON-CURRENT LIABILITIES		24,267	19,667
TOTAL LIABILITIES		813,861	268,239
NET ASSETS		894,266	885,433
MEMBERS' FUNDS			
Reserves	11	242,892	242,892
Retained earnings		651,374	642,541
TOTAL MEMBERS' FUNDS		894,266	885,433

The accompanying notes form part of these financial statements.

PLAYGROUP TASMANIA INC
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Restated		
	Retained Earnings	Reserves	Total
	\$	\$	\$
Balance at 1 July 2021	592,102	242,892	834,994
Comprehensive income			
Profit for the year	50,440	-	50,440
Total comprehensive income for the year attributable to members of the association	50,440	-	50,440
Balance at 30 June 2022	642,542	242,892	885,433
Balance at 1 July 2022	642,542	242,892	885,434
Comprehensive income			
Profit for the year	8,832	-	8,832
Total comprehensive income for the year attributable to members of the association	8,832	-	8,832
Balance at 30 June 2023	651,374	242,892	894,266

The accompanying notes form part of these financial statements.

PLAYGROUP TASMANIA INC
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from grant and funding providers		1,461,887	721,898
Payments to suppliers and employees		(882,672)	(482,591)
Interest received		503	317
Net cash provided by (used in) operating activities	16	579,718	239,624
Cash flows from investing activities			
Payments for property, plant and equipment		(75,120)	(36,871)
Net cash provided by (used in) investing activities		(75,120)	(36,871)
Cash flows from financing activities			
Repayment of loans		-	(10,000)
Net cash provided by financing activities		-	(10,000)
Net increase (decrease) in cash held		504,598	192,753
Cash on hand at beginning of financial year		679,432	486,679
Cash on hand at end of financial year	16	1,184,030	679,432

The accompanying notes form part of these financial statements.

PLAYGROUP TASMANIA INC

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1 Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (Tas) 1964 and Australian Charities and Not-For-Profits Commission Act 2012 . The committee has determined that the association is not a reporting entity.

Statement of Compliance

The financial report has been prepared in accordance with Associations Incorporation Act (Tas) 1964 and Australian Charities and Not-For-Profits Commission Act 2012 , the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

Basis of Preparation

The financial statements have been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

(a) Income Tax

The association is exempt from income tax in accordance with Section 50 - 30 of the Income Tax Assesment Act 1997.

(b) Property, Plant and Equipment

All plant and equipment assets are initially measured at cost and are depreciated over their useful lives to the association. Land and Buildings have been revalued and recorded at a valuation performed by the Valuer General Tasmania on 11 July 2016. All leasehold improvements are initially measured at cost and are depreciated over their useful lives 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. The recoverable amount is assessed on the basis of expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a diminishing value basis over the assets' expected useful life.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset:	Depreciation Rate
Buildings - 35 Holbrook Street, Invermay	4%
Plant and equipment	2.5 - 20%
Playground - 34 Holbrook Street, Invermay	2.5 - 6.67%
Website	33.33%
Motor vehicles	12 - 33%
Computer equipment	20 - 100%
Furniture and fittings	10%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions liability.

(e) Cash

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

(f) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Accounts payable and other payables are initially measured at their fair value and subsequently measured at amortised cost using the effective interest method.

(g) 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 Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

(h) New and Amended Accounting Policies Adopted by the Association

Refer to new and amended accounting policies adopted by the association at the end of the notes to the financial statements.

PLAYGROUP TASMANIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(i) New Accounting Standards for Application in Future Periods

The association has adopted all new, revised or amending Accounting Standards and interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(j) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from grants that are provided for a specific program or purpose are recognised as income in the same year as the corresponding expenses are incurred. Unexpended grant revenue is deferred at the end of each financial year.

Donations are recognised as revenue when the Playgroup Tasmania Inc. gains control of the underlying asset(s) and the value of the asset(s) can be reliably measured.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the reporting period.

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

(k) Changes in Accounting Policies

Grants in Advance

During the year, Playgroup Tasmania Inc. changed its treatment of unexpended grant funding, recognising it as a liability rather than retained earnings, due to contractual limitations on how these funds can be utilised. These revisions were of a material amount and the required adjustments related to the period ended 30 June 2022. This prior year adjustment increased income received in advance (current liability) and decreased revenue and retained earnings. Playgroup Tasmania Inc. has restated the 2022 comparative figures as follows:

	2022 Restated	Increase/(Decrease)	2022 Original
Grant Funding	151,147	(68,301)	219,448
Playgroup Australia Funding	481,105	(30,705)	511,810
Interest Income	317	317	-
Total Revenue	633,580	(98,689)	732,269
Total Profits	50,440	(98,689)	149,129
Grants in Advance	183,746	98,689	85,057
Total Equity	885,433	(98,689)	984,122

PLAYGROUP TASMANIA INC
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

(l) Revaluations - Prior Period Error

In the prior year, the Asset Revaluation Reserve and Future Playgroup Reserve balances were included as part of the retained earnings balance rather than a separate line item on the balance sheet. A restatement was made to the comparative figures to disclose the Asset Revaluation Reserve and the Future Playgroup Reserve separately. The Asset Revaluation Reserve was in relation to a revaluation of the Land and Buildings performed on 11 July 2016. Playgroup Tasmania Inc. has restated the 2022 comparative figures as follows:

	2022 Restated	Increase/(Decrease)	2022 Original
Asset Revaluation Reserve	242,360	242,360	-
Future Playgroups Reserve	532	532	-
Retained Earnings	642,541	(242,892)	885,433

2. GRANTS REVENUE

Playgroup Tasmania Inc. is depend on the ongoing receipt of grants from the State government, local government and non-government organisations to continue to deliver community services. At the date of this report, the directors have no reason to believe that the State and local government and non-government organisations will discontinue their support of the Playgroup Tasmania Inc.

	2023	2022
	\$	\$
State government grants	61,653	37,714
Grants from non-government organisations	67,054	98,490
State government capital expenditure grants	42,295	14,943
Other grants	219,045	-
	390,047	151,147

3. CASH AND CASH EQUIVALENTS

Cash at bank	1,183,930	679,332
Cash on hand	100	100
	1,184,030	679,432

4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS

CURRENT

Accounts receivables and reimbursements	149	240
	149	240

5. OTHER CURRENT ASSETS

CURRENT

Prepayments	18,366	16,587
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PLAYGROUP TASMANIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land - 35 Holbrook Street, Invermay	<u>140,000</u>	<u>140,000</u>
Buildings and WIP - 35 Holbrook Street, Invermay	197,238	154,943
Less accumulated depreciation	<u>(21,092)</u>	<u>(16,138)</u>
	176,146	138,805
Total land and buildings	<u>316,146</u>	<u>278,805</u>
Plant and equipment	21,912	21,912
Less accumulated depreciation	<u>(19,410)</u>	<u>(18,819)</u>
	2,502	3,093
Playground - 34 Holbrook Street, Invermay	119,402	119,402
Less accumulated depreciation	<u>(20,561)</u>	<u>(14,030)</u>
	98,841	105,372
Website	17,131	-
Less accumulated amortisation	<u>(4,271)</u>	<u>-</u>
	12,860	-
Motor vehicles	107,171	83,902
Less accumulated depreciation	<u>(38,722)</u>	<u>(32,562)</u>
	68,449	51,340
Computer equipment	20,439	30,156
Less accumulated depreciation	<u>(14,390)</u>	<u>(12,170)</u>
	6,049	17,986
Furniture and fittings	2,555	2,555
Less accumulated depreciation	<u>(1,820)</u>	<u>(1,738)</u>
	735	817
Total plant and equipment	<u>189,436</u>	<u>178,608</u>
Total property, plant and equipment	<u>505,582</u>	<u>457,413</u>

PLAYGROUP TASMANIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
7. ACCOUNTS PAYABLE AND OTHER PAYABLES		
CURRENT		
Good and services tax	7,074	722
Accounts payable	22,141	19,830
Accrued expenses	9,582	-
Withholding taxes payable	14,116	-
Wages payable	-	1,569
Holding funds - playgrounds	2,033	1,592
	54,946	23,713
8. BORROWINGS		
CURRENT		
Loan - Playgroup Australia	20,000	20,000
9. PROVISIONS		
CURRENT		
Provision for annual leave	31,685	21,113
NON-CURRENT		
Provision for long service leave	24,267	19,667
10. INCOME IN ADVANCE		
CURRENT		
Grant income in advance	250,200	98,689
Capital grants received in advance	432,763	85,057
	682,963	183,746
11. RESERVES		
Analysis of Each Class of Reserve:		
Asset revaluation reserve	242,360	242,360
Future Playgroups reserve	532	532
	242,892	242,892

The asset revaluation reserve records revaluations of non-current assets.

12. CAPITAL COMMITMENTS

As at 30 June 2023, there is a contract in place between Playgroup Tasmania Inc. and GLB Constructions to carry out renovation works at 35 Holbrook Street. This contracted works is expected to be \$490,000, which is intended to be funded from Government grants received.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

13. EVENTS AFTER THE REPORTING PERIOD

The committee are not aware of any significant events since the end of the reporting period which require disclosure in this financial report.

14. RELATED PARTY TRANSACTIONS

Kathryn Fordyce was on the Board for both Playgroup Tasmania Inc and Playgroup Australia Limited during the year ended 30 June 2023. The related party transactions between the organisations during the year ended 30 June 2023 were as follows:

- Affiliation fees paid by Playgroup Tasmania Inc to Playgroup Australia Limited totalling \$2,030.
- Funding received by Playgroup Tasmania Inc from Playgroup Australia Limited totalling \$471,764.
- Loan as at 30 June 2023 payable by Playgroup Tasmania Inc to Playgroup Australian Limited of \$20,000.
- Interest payable by Playgroup Tasmania Inc to Playgroup Australia Limited in relation to loan totalling \$796.

Monica Plunkett is a board member of Playgroup Tasmania Inc and also holds a management position with S. Group. S Group performed website and graphic design services for Playgroup NSW during the year ended 30 June 2023 to the value of \$26,708.14.

15. ASSOCIATION DETAILS

The registered office and principal place of business of the association is:

Playgroup Tasmania Inc
35 Holbrook Street
Invermay TAS 7248

	2023	2022
	\$	\$

16. CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on hand at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at Bank	1,184,030	679,432
	1,184,030	679,432

(b) Reconciliation of cash flow from operating activities with net current year profit

Current year profit after income tax	8,830	50,440
Cash flows excluded from current year profit:		
Depreciation	26,954	21,651
Changes in assets and liabilities:		
(Increase)/decrease in debtors	91	(240)
(Increase)/decrease in prepayments	(1,779)	(9,740)
(Increase)/decrease in creditors	31,233	(1,753)
Increase/(decrease) in provisions	15,172	2,143
Increase/(decrease) in income in advance	499,217	177,123
Net cash provided by operating activities	579,718	239,624

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
17. AUDITOR'S FEES		
Remuneration of the auditor of the Association for:		
- auditing or reviewing the financial statements	<u>4,500</u>	<u>4,000</u>

PLAYGROUP TASMANIA INC
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STATEMENT BY MEMBERS OF THE BOARD

In accordance with a resolution of the Board of Playgroup Tasmania Inc, the members of the board declare that, in the directors' opinion:

1. The financial statements as set out on pages 2 to 13 satisfy the requirements of the Associations Incorporation Act (Tas) 1964 and the Australian Charities and Not-for-profits Commission Act 2012 and:
 - a) comply with Australian Accounting Standards applicable to Playgroup Tasmania Inc; and
 - b) give a true and fair view of the financial position of Playgroup Tasmania Inc as at 30 June 2023 and of its performance for the year ended on that date.
2. At the date of this statement there are reasonable grounds to believe that Playgroup Tasmania Inc will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

This statement is signed for and on behalf of the Board by:

Nicole Crook
TREASURER

Dated: 25/9/23

AUDITOR'S INDEPENDENCE DECLARATION

Partners to rely on

Partners: robert j ruddick fca
craig a leighton fca
lyndal k kimpton fca
daniel c newton ca
marshall l r pooley ca

To the Board members of
Playgroup Tasmania Inc.

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012 , I am pleased to provide the following declaration of independence to the Board members of Playgroup Tasmania Inc. As the lead audit partner for the audit of the financial report of Playgroup Tasmania Inc. for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- i. the auditor independence requirements as set out in *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.



Daniel Newton
Ruddicks Chartered Accountants
102 Tamar Street
Launceston, TAS, 7250

Dated: 05/10/2023

PLAYGROUP TASMANIA INC.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
PLAYGROUP TASMANIA INC.
FOR THE YEAR ENDED 30 JUNE 2023**

> **Partners to rely on**

Partners: robert j ruddick fca
craig a leighton fca
lyndal k kimpton fca
daniel c newton ca
marshall l r pooley ca

**Report on the Financial Report
Opinion**

I have audited the financial report of Playgroup Tasmania Inc. (the association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by the members of the board on the annual statements giving a true and fair view of the financial position and performance of the association.

In my opinion, the accompanying financial report of Playgroup Tasmania Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the financial position as at 30 June 2023, and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2012*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

The board is responsible for the preparation of the financial report that gives a true and fair view 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*. The board responsibility also includes such internal control as the board 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 board 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 board either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

The board is responsible for overseeing the registered entity's financial reporting process.

PLAYGROUP TASMANIA INC.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYGROUP TASMANIA INC. FOR THE YEAR ENDED 30 JUNE 2023

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause 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 matter that achieves fair presentation.

I communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Independence

I confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of Playgroup Tasmania Inc., would be in the same terms if given to the responsible entities as at the time of this auditor's report.

D Newton
Ruddicks
102 Tamar Street
LAUNCESTON TAS 7250

Signed: 

Dated: 05/10/2023