

# Safe Futures Foundation Inc.

ABN: 19 275 051 972

## DIRECTORS' REPORT

Your board members submit the consolidated financial report of Safe Futures Foundation Inc. for the financial year ended 30 June 2018.

### Board of Directors

The names of board directors throughout the year and at the date of this report are:

Bernadette Dobeli	Jessica French (resigned January 2018)
Tonia Sakkas (resigned September 2017)	Doreen Stoves
Florence Mauwa	Pradeepa J York (appointed March 2018)
Angela Fitzpatrick (resigned January 2018)	Grace La Vella (appointed March 2018)
Kerry Kornhauser (resigned July 2017)	Raymond Burnett (appointed March 2018)
Kerry McMahon (appointed March 2018)	

### Principal Activities

The principal activities of the foundation during the financial year were offering a suite of programs and services to adults, young people and children from family violence.

### Significant Changes

No significant change in the nature of these activities occurred during the year.

### Operating Result

The operating surplus for the 2018 financial year amounted to \$143,816.

Signed in accordance with a resolution of the directors of the board.

FLORENCE MAUWA D. Stoves  
Director

Doreen Stoves AM, PSM, JP.  
Director CHAIR SAFE FUTURES Board

Dated this 26 day of September 2018

Safe Futures Foundation Inc.  
 ABN: 19 275 051 972  
 CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE AND  
 OTHER COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>INCOME</b>			
Government grants	1(h)	2,892,565	2,952,114
Other grants		3,197	33,413
Interest		10,430	9,421
Other income	10	313,779	137,610
		<u>3,219,971</u>	<u>3,132,558</u>
<b>EXPENDITURE</b>			
Accounting fees		6,128	6,458
Audit fees		10,830	13,116
Bank charges		917	1,515
Bad debt	11	4,484	-
Depreciation expense		8,033	9,536
Utilities expense		79,788	78,202
Advertising and promotion		-	451
Administration & other expenses		658,310	924,824
Salaries and wages – superannuation		164,256	194,344
Salaries and WorkCover		2,143,409	2,255,806
<b>TOTAL EXPENDITURE</b>		<u>3,076,155</u>	<u>3,484,252</u>
Current year operating (deficit)/surplus before income tax		143,816	(351,694)
Income tax expense	1 (a)	-	-
Net current year operating (deficit)/surplus after income tax		143,816	(351,694)
Other comprehensive income		-	-
<b>TOTAL OPERATING SURPLUS/(DEFICIT) &amp; COMPREHENSIVE INCOME</b>		143,816	(351,694)
<b>(ACCUMULATED DEFICIT)/RETAINED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		(154,484)	197,210
<b>(ACCUMULATED DEFICIT)/RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR</b>		<u>(10,668)</u>	<u>(154,484)</u>

The accompanying notes form part of these financial statements.

Safe Futures Foundation Inc.  
 ABN: 19 275 051 972  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	1,053,971	223,005
Accounts receivable and other debtors	4	226	101,653
Prepayments		17,816	14,873
<b>TOTAL CURRENT ASSETS</b>		<u>1,072,013</u>	<u>339,531</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	3	1,875,851	1,883,884
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,875,851</u>	<u>1,883,884</u>
<b>TOTAL ASSETS</b>		<u>2,947,864</u>	<u>2,223,415</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable	5	48,096	27,929
Grants in advance		443,989	139,539
Accrued expenses & provision	8	194,897	-
GST & PAYG withheld payable	6	105,144	80,057
Provisions for employee benefits	7	162,906	148,030
<b>TOTAL CURRENT LIABILITIES</b>		<u>955,032</u>	<u>395,555</u>
<b>NON -CURRENT LIABILITIES</b>			
Provisions for employee benefits	7	50,783	29,627
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>50,783</u>	<u>29,627</u>
<b>TOTAL LIABILITIES</b>		<u>1,005,815</u>	<u>425,182</u>
<b>NET ASSETS</b>		<u>1,942,049</u>	<u>1,798,233</u>
<b>MEMBERS' FUNDS</b>			
Capital		657,717	657,717
Land and building revaluation reserve	1b	1,295,000	1,295,000
Accumulated (deficit)/surplus		(10,668)	(154,484)
<b>TOTAL MEMBERS' FUNDS</b>		<u>1,942,049</u>	<u>1,798,233</u>

The accompanying notes form part of these financial statements.

Safe Futures Foundation Inc.  
 ABN: 19 275 051 972  
 CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes	<b>2018</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>
Receipts from government grants		3,223,755	2,952,114
Other grants		-	33,413
Interest received		10,430	9,421
Other receipts		388,720	238,134
Payments to suppliers of goods and services		(518,444)	(1,048,993)
Payments to or for benefits of employees		<u>(2,273,495)</u>	<u>(2,493,204)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>830,966</u>	<u>(309,115)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net cash provided by/ (used in) property, plant and equipment		-	-
Proceeds from sale of investments		<u>-</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>		<u>-</u>	<u>-</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) cash held		830,966	(309,115)
Cash at beginning of year		<u>223,005</u>	<u>532,120</u>
Cash at end of year	2	<u><u>1,053,971</u></u>	<u><u>223,005</u></u>

The accompanying notes form part of these financial statements.

Safe Futures Foundation Inc.

ABN: 19 275 051 972

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

The consolidated financial statements incorporate Safe Futures Foundation Inc. and its controlled entities ('the Group'). Safe Futures Foundation Inc. is a not-for-profit Association incorporated and domiciled in Victoria under the *Associations Incorporation Reform Act 2012* ('the Act').

Other entities of the Group are :

- Maroondah Half Way House Group
- Robinson House Inc.

The principal activities of the foundation during the financial year were offering a suite of programs and services to adults, young people and children experiencing family violence.

**Note 1: Summary of Significant Accounting Policies**

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Associations Incorporation Act Reform Act 2012*.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, 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 this financial report.

**a. Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under the *Income Tax Assessment Act 1997*.

**b. Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Freehold land and buildings are shown at revaluation in an earlier period by an external independent estate agent. No amortisation has been applied.

**c. Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use and the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

**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 amounts expected to be paid when the liability is settled. Employee benefits include annual leave, sick leave and long service leave provided after seven year's service.

## Safe Futures Foundation Inc.

ABN: 19 275 051 972

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### **e. Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### **f. Cash and Cash Equivalents**

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

### **g. 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.

### **h. 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.

Interest revenue is recognised as received. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Projects income recognition in the current financial year, relating to the provision of services has been determined with reference to the stage of completion of the transaction at the end of the reporting period and where the outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

### **i. Leases**

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

### **j. 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.

### **k. Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Safe Futures Foundation Inc  
 ABN 19 275 051 972  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

**i. 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.

**j. Basis for consolidation**

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

Intragroup assets, liabilities, equity, income, expenses and cash flows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

	2018	2017
	\$	\$
<b>Note 2: Cash and cash equivalents</b>		
Cash at banks	1,053,371	222,505
Cash on hand	<u>600</u>	<u>500</u>
Total cash and cash equivalents	<u>1,053,971</u>	<u>223,005</u>
<b>Note 3: Property, Plant and Equipment</b>		
Office Furniture & Equipment	23,085	23,085
Less accumulated depreciation	<u>(22,287)</u>	<u>(21,770)</u>
	<u>798</u>	<u>315</u>
Household Furniture & Equipment	52,894	52,894
Less accumulated depreciation	<u>(29,997)</u>	<u>(27,894)</u>
	<u>22,897</u>	<u>25,000</u>
Outdoor Equipment	38,840	38,840
Less accumulated depreciation	<u>(10,937)</u>	<u>(7,837)</u>
	<u>27,903</u>	<u>31,003</u>
Land and Building - at revaluation	1,815,000	1,815,000
Refuge Accommodations		
Less accumulated depreciation		
	<u>1,815,000</u>	<u>1,815,000</u>
Motor Vehicles	26,176	26,176
Less accumulated depreciation	<u>(16,923)</u>	<u>(14,610)</u>
	<u>9,253</u>	<u>11,566</u>
Total Property, Plant and Equipment	<u>1,875,851</u>	<u>1,883,884</u>
<b>Note 4: Accounts Receivable and Other Debtors</b>		
Trade Debtors & Other Debtors	226	41,653
Accrued Income		<u>60,000</u>
	<u>226</u>	<u>101,653</u>

## Safe Futures Foundation Inc.

ABN: 19 275 051 972

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

<b>Note 5: Accounts Payable</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Superannuation Payable	276	18,734
Unspent Donation	22,000	-
Trade Creditors	25,820	9,195
	<u>48,096</u>	<u>27,929</u>
 <b>Note 6: GST and PAYG Withheld Payable</b>		
GST Payable	77,245	50,296
PAYG Withheld Payable	27,899	29,761
	<u>105,144</u>	<u>80,057</u>
 <b>Note 7: Provisions for Employee Benefits</b>		
<b><i>Current Liabilities</i></b>		
Annual Leave	134,684	122,505
Sick Leave	28,222	25,525
	<u>162,906</u>	<u>148,030</u>
<b><i>Non Current Liabilities</i></b>		
Long Service Leave	<u>50,783</u>	<u>29,627</u>
 <b>Note 8: Accrued expenses &amp; provision</b>		
Accrued wage & super fund	82,547	-
Motor vehicle repair	12,600	-
Property maintenance provision	99,750	-
	<u>194,897</u>	<u>-</u>
 <b>Note 9: Cash flow information</b>		
<b><i>Reconciliation of Net Cash Provided by Operating Activities to Operating Surplus/(Deficit)</i></b>		
Operating (Deficit)	143,816	(351,694)
<b><i>Non-cash flows in deficit from ordinary activities</i></b>		
Depreciation	8,033	9,536
<b><i>Changes in assets and liabilities</i></b>		
Decrease/(increase) receivables/prepaid	96,484	(41,239)
Increase/(decrease) in grants advance	306,450	139,539
Increase/(decrease) in other creditors	20,167	(18,278)
Increase/(decrease) in Accrued expenses & provision	194,897	-
Increase/(decrease) provision for employee benefits	36,032	(43,054)
Increase/(decrease) in GST & PAYG withheld payable	25,087	(3,925)
<b><i>Net cash used by operating activities</i></b>	<u>830,966</u>	<u>(309,115)</u>
 <b>Note 10: Other income</b>		
Donations - General	7,914	15,950
Centrelink & other income	305,865	121,660
	<u>313,779</u>	<u>137,610</u>
 <b>Note 11: Bad Debit</b>		
Invoices issued in 2016 financial year	3,657	-
Invoices issued in 2017 financial year	827	-
	<u>4,484</u>	<u>-</u>



Safe Futures Foundation Inc

ABN 19 275 051 972

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

**Note 12 : Contingent liabilities**

Estimates of the potential financial effect of contingent liabilities that may become payable:

Refer to the Deed of Acknowledgement release and variation date 3 November 2017.

Conditional grants have in the past been received from the Office of Housing and/or Department of Health and Human Services. There include \$60K initially granted to Robinson House and subsequently transferred to Safe Futures Foundation Inc.

Mortgages have been taken over the following properties to ensure that the specific purposes of the grants are complied with:

Refuge Accommodations	<b>Conditional Grant/Mortgage</b> \$870,755
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The Mortgage period will expire on 31 March 2044 when the titles of the properties will be returned to Safe Futures Inc. and no contingent liabilities will exist.

**Safe Futures Foundation Inc.**

**STATEMENT BY MEMBERS OF THE BOARD OF DIRECTORS**

The board has 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 board the financial report as set out on pages 2 to 9:

- 1) Presents a true and fair view of the financial position of Safe Futures Foundation Inc. as at 30 June 2018 and its performance for the year ended on that date.
- 2) At the date of this statement, there are reasonable grounds to believe that Safe Futures Foundation 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 board and is signed for and on behalf of the committee by:

Board Chair ..... *Doreen J. Stoves AM, PSM, JP.*

Treasurer ..... *[Signature]*

Dated this *26<sup>th</sup>* day of *September* 2018

Safe Futures Foundation Inc.

CERTIFICATE BY THE BOARD OF DIRECTORS

Doreen Staves AM PSM JP Chair of SFF certify that.

a. I attended the annual general meeting of the association held on 25/10/2018.

b. The financial statements for the year ended 30 June 2018 were submitted to the members of the association at its annual general meeting.

Dated this 25<sup>th</sup> day of October 2018

Doreen Staves AM PSM JP  
Director Chair SFF

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER DIVISION 60-40 OF  
THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012  
TO MEMBERS OF**

**Safe Futures Foundation Inc.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Geoffrey B Johnson  
Of Rucker DWC Pty Ltd  
Chartered Accountants  
Mitcham VIC

Dated : 4th August 2018

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
SAFE FUTURES FOUNDATION INC**

**Opinion**

I have audited the accompanying financial report, being a special purpose financial report of Safe Futures Foundation Inc. (the Association), which comprises the consolidated statement of financial position as at 30 June 2018, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee

In my opinion, the accompanying financial report of the Association for the year ended 30 June 2018 is prepared, in all material respects, in accordance with the Associations Incorporation Reform Act 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 Group in accordance with the auditor independence requirements of 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 is prepared to assist the Group in meeting its obligations under the Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. My report is intended solely for the Group and should not be distributed to or used by parties other than the Group. My opinion is not modified in respect of this matter.

**Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Reform Act 2012, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

**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 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.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
SAFE FUTURES FOUNDATION INC

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 Group's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.


Conclude on the appropriateness of the management'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 Group'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, 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 Group 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.

I communicate with the management 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.

I also provide the management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the management, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

  
**Geoffrey B Johnson**  
of Rucker DWC Pty Ltd  
Chartered Accountants

Doncaster, Victoria

Dated this 26th day of September 2018

## **Independent Audit Report**

Safe Futures Foundation Inc.

ABN: 19 275 051 972

Independent Audit Report to the Members of Safe Futures Foundation Inc. for the Year Ended 30 June 2018.

### **Report on the Summary Financial Report**

The accompanying summary financial statements, which comprises the Summary financial position as at 30 June 2018 and the Summary Statement of Comprehensive Income for the year then ended, are derived from the audited financial report of Safe Futures Foundation Inc. for the year ended 30 June 2018.

I expressed an unmodified audit opinion on that financial report in my report dated 26<sup>th</sup> September 2018. The summary financial statements do not contain all the disclosures required by Associations Incorporation Reform Act 2012 and the Australian Charities and Not for profits Commission Act 2012. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial report of Safe Futures Foundation Inc.

### **Management Responsibility for the Summary Financial Report**

Management is responsible for the preparation of the summary financial report.

### **Auditor's Responsibility**

My responsibility is to express an opinion on the summary financial statements based on my procedures, which were conducted in accordance with Auditing Standard ASA 810 Engagements to Report on Summary Financial Statements.

### **Auditor's Opinion**

In my opinion, the summary financial statements derived from the audited financial report of Safe Futures Foundation Inc. for the year ended 30 June 2018 are consistent, in all material respects, with that audited financial report, on the basis described in Note 1.



**Geoffrey B Johnson**  
**Of Rucker DWC Pty Ltd**  
**Chartered Accountants**  
**Doncaster, Victoria**  
Date: 26<sup>th</sup> September 2018

