

# **SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**

**ABN 41 978 894 573**

## **FINANCIAL REPORT** **FOR THE YEAR ENDED 31 DECEMBER 2020**

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of Shepparton Rsl Sub-Branch Patriotic Fund for the financial year ended 31 December 2020.

**Committee Members**

The names of the committee members in office at anytime during or since the end of the year are:

Peter Martin  
Brian McInnery  
Robert Wilkie  
Bruce Davis  
Sandra Davis  
Darryl Butcher  
Stan Whitford  
Edward Ball  
Shane O'Keefe  
Karen Holmes

**Principal Activities**

The principal activities of the association during the financial year were:

- The ownership of :
- Land with buildings already erected thereon for use as a hall and clubrooms.
  - Furniture suitable for such hall and clubrooms.
  - Improvements to be used in conjunction with the above.

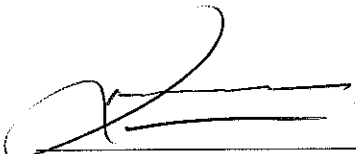
**Significant Changes**

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

**Operating Result**

The loss after providing for income tax amounted to \$150,270.

Signed in accordance with a resolution of the members of the committee:

  
\_\_\_\_\_  
Robert Wilkie

Dated: 5/3/21

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 \$	2019 \$
Revenue	2	154,840	542,686
Depreciation and amortisation expenses		(252,910)	(224,446)
Finance costs		(13,400)	(27,156)
Other expenses		<u>(38,799)</u>	<u>(52,881)</u>
<b>Profit (loss) before income tax</b>		(150,270)	238,203
Income tax expense		<u>-</u>	<u>-</u>
<b>Profit (loss) for the year</b>		<u>(150,270)</u>	<u>238,203</u>
Profit (loss) attributable to members of the entity		<u>(150,270)</u>	<u>238,203</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 \$	2019 \$
Profit (loss) for the year		(150,270)	238,203
Other comprehensive income:		_____	_____
Total other comprehensive income for the year		_____ -	_____ -
<b>Total comprehensive income (expense) for the year</b>		<b><u>(150,270)</u></b>	<b><u>238,203</u></b>
Total comprehensive income (expense) attributable to members of the entity		<u>(150,270)</u>	<u>238,203</u>

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**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 DECEMBER 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on hand	3	5,417	106,573
Accounts receivable and other debtors	4	234	-
Other current assets	5	2,830	2,915
<b>TOTAL CURRENT ASSETS</b>		<b>8,481</b>	<b>109,488</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	9,199,562	8,372,329
<b>TOTAL NON-CURRENT ASSETS</b>		<b>9,199,562</b>	<b>8,372,329</b>
<b>TOTAL ASSETS</b>		<b>9,208,043</b>	<b>8,481,817</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	7	9,569	17,898
Borrowings	8	1,483,303	1,445,391
Other	9	4,517	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,497,388</b>	<b>1,463,289</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	8	1,000,000	157,603
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,000,000</b>	<b>157,603</b>
<b>TOTAL LIABILITIES</b>		<b>2,497,388</b>	<b>1,620,892</b>
<b>NET ASSETS</b>		<b>6,710,655</b>	<b>6,860,925</b>
<b>EQUITY</b>			
Reserves	10	1,477,910	1,477,910
Retained earnings		5,232,745	5,383,015
<b>TOTAL EQUITY</b>		<b>6,710,655</b>	<b>6,860,925</b>

\* The accompanying notes form part of these financial statements.

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**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Retained Earnings \$	Reserves \$	Total \$
<b>Balance at 1 January 2019</b>	5,144,812	1,477,910	6,622,722
<b>Comprehensive income</b>			
Profit for the year	238,203	-	238,203
<b>Total comprehensive income for the year attributable to members of the charity</b>	<u>238,203</u>	<u>-</u>	<u>238,203</u>
<b>Balance at 31 December 2019</b>	<u>5,383,015</u>	<u>1,477,910</u>	<u>6,860,925</u>
<b>Balance at 1 January 2020</b>	5,383,015	1,477,910	6,860,925
<b>Comprehensive income</b>			
Profit (loss) for the year	(150,270)	-	(150,270)
<b>Total comprehensive income for the year attributable to members of the charity</b>	<u>(150,270)</u>	<u>-</u>	<u>(150,270)</u>
<b>Balance at 31 December 2020</b>	<u>5,232,745</u>	<u>1,477,910</u>	<u>6,710,655</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 \$	2019 \$
<b>Cash flows from operating activities</b>			
Receipts from rendering of services		132,000	528,000
Other receipts		22,840	14,686
Payments to suppliers and employees		(42,760)	(52,011)
Interest payments		(13,400)	(25,506)
<b>Net cash provided by operating activities</b>	<b>12</b>	<u>98,680</u>	<u>465,168</u>
<b>Cash flows from investing activities</b>			
Increase/(Decrease) in borrowings		880,309	(96,052)
Purchase of furniture and equipment		(1,080,144)	(365,659)
<b>Net cash provided by (used in) investing activities</b>		<u>(199,835)</u>	<u>(461,712)</u>
<b>Net cash provided by financing activities</b>			
		-	-
Net increase (decrease) in cash held		(101,156)	3,457
Cash on hand at beginning of financial year		<u>106,573</u>	<u>103,116</u>
Cash on hand at end of financial year	<b>12</b>	<u>5,417</u>	<u>106,573</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The financial statements cover Shepparton Rsl Sub-Branch Patriotic Fund as an individual entity. Shepparton Rsl Sub-Branch Inc Patriotic Fund is an charity incorporated in Victoria and operating pursuant with the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements were authorised for issue on .....9.3.21..... by the members of the committee.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012; The charity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**(a) Income Tax**

This entity is not subject to Income Tax.

Current income tax expense charged to profit or loss is the tax payable on taxable income for the current period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority using tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current and deferred income tax expense (income) is charged or credited outside profit or loss when the tax relates to items that are recognised outside profit or loss or arising from a business combination.

A deferred tax liability shall be recognised for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

- (a) the initial recognition of goodwill; or
- (b) the initial recognition of an asset or liability in a transaction which:
  - (i) is not a business combination; and
  - (ii) at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

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

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

These notes should be read in conjunction with the attached compilation report.



**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Property**

Freehold land and buildings are carried at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount related to the revalued amount of the asset.

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

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. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the charity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of property, plant and equipment are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the statement of comprehensive income and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the charity commencing from the time the asset is held ready for use.

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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**(c) 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 statement of financial position are shown inclusive of GST.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 \$	2019 \$
<b>2. REVENUE AND OTHER INCOME</b>		
Other sources of revenue (i)	154,840	542,686
<b>(i) Other sources of revenue</b>		
Rendering of services	132,000	528,000
Miscellaneous income	<u>22,840</u>	<u>14,686</u>
Total other sources of revenue	<u>154,840</u>	<u>542,686</u>
<b>3. CASH ON HAND</b>		
Cash at bank	<u>5,417</u>	<u>106,573</u>
<b>4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>		
<b>CURRENT</b>		
Integrated client account	<u>234</u>	<u>-</u>
<b>5. OTHER CURRENT ASSETS</b>		
<b>CURRENT</b>		
Prepayments	<u>2,830</u>	<u>2,915</u>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land at independent valuation	<u>3,497,600</u>	<u>3,497,600</u>
Buildings at independent valuation	4,367,280	3,308,513
Less accumulated depreciation	<u>(461,375)</u>	<u>(378,663)</u>
	<u>3,905,905</u>	<u>2,929,850</u>
Total land and buildings	<u>7,403,505</u>	<u>6,427,450</u>
Furniture and fittings - at cost	3,461,402	3,440,025
Less accumulated depreciation	<u>(1,665,345)</u>	<u>(1,495,147)</u>
Total plant and equipment	<u>1,796,057</u>	<u>1,944,878</u>
<b>Total property, plant and equipment</b>	<u>9,199,562</u>	<u>8,372,329</u>

**(a) Movements in carrying amounts**

For disclosure on movement in carrying amounts please refer to note 13(a) at the end of this financial report.

These notes should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	\$	\$
<b>7. ACCOUNTS PAYABLE AND OTHER PAYABLES</b>		
<b>CURRENT</b>		
Integrated client account	-	17,898
Trade creditors	9,569	-
	9,569	17,898
	9,569	17,898
<b>8. BORROWINGS</b>		
<b>CURRENT</b>		
Loan Shepparton RSL Sub-Branch Inc	1,363,560	1,285,391
Bank Loan - secured	119,742	160,000
Total current borrowings	1,483,303	1,445,391
	1,483,303	1,445,391
<b>NON-CURRENT</b>		
Loans - ANZ Bank (non-current)	1,000,000	-
Bank Loan - secured	-	157,603
Total non-current borrowings	1,000,000	157,603
	1,000,000	157,603
<b>Total borrowings</b>	2,483,303	1,602,994
	2,483,303	1,602,994
<b>9. OTHER LIABILITIES</b>		
<b>CURRENT</b>		
Rent in Advance	4,517	-
	4,517	-
	4,517	-
<b>10. RESERVES</b>		
<b>Analysis of Each Class of Reserve:</b>		
Asset revaluation reserve	1,353,048	1,353,048
Entities merger reserve	124,862	124,862
	1,477,910	1,477,910
	1,477,910	1,477,910

The asset revaluation reserve records revaluations of non-current assets. Under certain circumstances dividends can be declared from this reserve.

**11. CHARITY DETAILS**

The registered office and principal place of business of the charity is:  
 Shepparton Rsl Sub-Branch Patriotic Fund  
 78 Wyndham Street  
 Shepparton VIC 3630

These notes should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>12. CASH FLOW INFORMATION</b>		
<b>(a) Reconciliation of cash</b>		
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	5,417	106,573
	5,417	106,573
<b>(b) Reconciliation of cash flow from operating activities with net current year profit</b>		
Current year profit after income tax	(150,270)	238,203
Cash flows excluded from current year profit:		
Amortisation of fixed assets	252,910	224,446
Changes in assets and liabilities:		
Increase/(Decrease) in accounts payable	(3,812)	485
(Increase)/Decrease in prepaid expenses	85	2,035
(Increase)/Decrease in accounts receivable	(234)	-
<b>Net cash provided by operating activities</b>	<b>98,680</b>	<b>465,168</b>

These notes should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**13. (a) MOVEMENT IN CARRYING AMOUNTS**

Movements in the carrying amounts for each class of property, plant and equipment.

	Land at independent valuation \$	Buildings at independent valuation \$	Furniture and fitting - at cost \$	Total \$
Balance at 1 January 2019	3,497,600	3,012,562	1,720,953	8,231,115
Additions	-	-	365,659	365,659
Depreciation expense	-	(82,712)	(141,734)	(224,446)
<b>Carrying amount at 31 December 2019</b>	<b>3,497,600</b>	<b>2,929,850</b>	<b>1,944,878</b>	<b>8,372,329</b>
Additions	-	1,058,767	21,377	1,080,144
Depreciation expense	-	(82,712)	(170,198)	(252,910)
<b>Carrying amount at 31 December 2020</b>	<b>3,497,600</b>	<b>3,905,905</b>	<b>1,796,057</b>	<b>9,199,563</b>

These notes should be read in conjunction with the attached compilation report.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

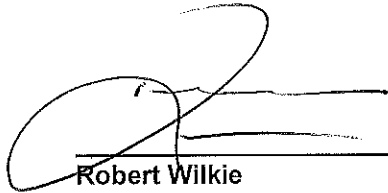
**STATEMENT BY MEMBERS OF THE COMMITTEE**

In accordance with a resolution of the committee of Shepparton Rsl Sub-Branch Patriotic Fund, the members of the committee declare that the financial statements as set out on pages 3 to 14:

1. present a true and fair view of the financial position of Shepparton Rsl Sub-Branch Patriotic Fund as at 31 December 2020 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Standards Board and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012; and
2. at the date of this statement there are reasonable grounds to believe that Shepparton Rsl Sub-Branch Inc Patriotic Fund will be able to pay its debts as and when they fall due.

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

President



Robert Wilkie

Dated:

10/2/21

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**SHEPPARTON RSL SUB-BRANCH INC PATRIOTIC FUND**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Shepparton Rsl Sub-Branch Patriotic Fund (the charity), which comprises the statement of financial position as at 31 December 2020, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of Shepparton Rsl Sub-Branch Patriotic Fund is in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 in Victoria, including:

- i. giving a true and fair view of the association's financial position as at 31 December 2020 and of its financial performance for the year then ended; and
- ii. that the financial records kept by the charity are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012. 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 the charity 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 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.

**Information Other than the Financial Report and Auditor's Report Thereon**

The committee of the charity is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 31 December 2020, 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 Committee for the Financial Report**

The committee of the charity is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 in Victoria and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**

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.

**Auditor's Responsibility 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 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 and with the requirements of the Australian Charities and Not-for-profits Commission Act 2012, we exercise professional judgement 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, 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related 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 charity 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.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND  
ABN 41 978 894 573**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**

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 during our audit.

**Russell Guppy  
Chartered Accountant  
78 Wyndham Street  
Shepparton, VIC, 3630**

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**Shepparton**

**Dated:**

SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND  
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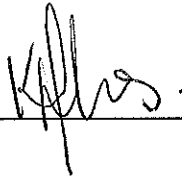
CERTIFICATE BY MEMBER OF THE COMMITTEE

I, of , certify that:

- a. I attended the annual general meeting of the charity held on 30/3/2021
- b. The financial statements for the year ended 2020 were submitted to the members of the charity at its annual general meeting.

Dated: 30 APR 21

Committee Member



A handwritten signature in black ink, appearing to be 'K. H. S.', written over a horizontal line.

**SHEPPARTON RSL SUB-BRANCH PATRIOTIC FUND**  
**ABN 41 978 894 573**

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