Annual Report 2018

Deception Bay Community Youth Programs

“Another year, more amazing outcomes!”

Anne Marie Herschell (DBCYP President)

Inside the Report

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Message from the President

Anne Marie Herschell
President

Anne Marie Herschell returned to the role of President in 2016 after a stint as Treasurer in 2014. She runs a business with her partner in Burpengary and brings valuable business knowledge to the organisation. she has been a significant 'constant' for DBCYP over the past decase having also served as President from 2003 to 2013.

Anne Marie Herschell
President

Another year, more amazing outcomes!

Been Seen Coffee Cart and Café
Sale of the units
Skilling Queenslanders for Work (SQW) funding
Working and encouraging Social Enterprises in the community

Mark, our treasurer, will outline the healthy position the organisation is in, as we aim to build our own sustainability. DBCYP is a Social Enterprise itself – seeing opportunities to build its own capacity to enable work with young people, making a difference and supporting young people build their own capacity to address the barriers affecting their lives.

There have been significant changes in staff this year. Janine Botfield joining the organisation early this year. Welcome Janine. More recently we sadly farewell both Imeleta Lia-Norris and Veronica Gordon, who have both been with the organisation a long time. Thank you for your commitment and dedication over the years and the difference you made.

SQW funding will give the organisation more opportunities to provide training, support and outcomes for participants – improving their employability and providing them with new skill sets.

Along with the adventure of all the new programs and opportunities, the organisation continues to provide and run a myriad of programs in the community. Connecting with families, young people and children- providing resources, helpful contacts, fun, education, support and new experiences.

Thank you to all the staff, students and volunteers who work together to contribute to the great outcomes achieved by DBCYP.

A special thank you to my fellow management committee members who volunteer their time and bring their invaluable range of skills and experience to the organisation.

Thank you to the Commonwealth and State Governments for the funding to run our programs, MBRC for smaller grants for one off smaller projects. Special thanks to all who have supported the organisation – other community organisations, workers and representatives from government departments. Thank you once again to the consultants who have assisted us this year.

DBCYP's Management Committee

Mark Cleaver
Treasurer

Mark Cleaver is the Manager of the Field Eduication Unit with the University of QLD School of Social Work and Human services, and lives in the region. Mark has been responsible for referring many wonderful students to DBCYP over the years and brings many years of experience in this field to the committee.

Jodi Robertson
Secretary

Jodi Robertson joined the DBCYP management committee in 2012 and took on the role of Secretary in 2016. As a local resident, Jodi is armed with local knowledge and enthusiasm to provide DBCYP with innovative image building ideas. Jodi is also the commttee's link to "Friends of DBCYP."

Adrienne Wdowicz
Committee Member

Adrienne Wdowicz joined the DBCYP managmenet commitee in 2016. She has lived in the Moreton Bay Region for all of her life and has a strong interest in social justice. Adrienne is a solicitor based in Caboolture and provides DBCYP with legal advice on a number of matters.

Trish Ferrier
Committee Member

Trish Ferrier has a long history working in the youth sector including many years as the Coordinator of DBCYP. Trish also sits on the management committee of the Deception Bay Neighbourhood Centre and has involvement in numerous community projects in the Bay.

Cindy Phelan
Committee Member

Cindy Phelan is a Social Worker with the Institute for Urban Indigenous Health in Moreton Bay. Cindy initially undertook a university student placement with DBCYP, and became a committee member in 2014. Cindy has experience as a board member in a variety of Indigenous organisations over the past twenty years.

Janene Suttie
Committee Member

Janene Suttie joined the DBCYP management committee in 2017. The greater part of her life has been spent as a teacher – in schools, universities, and demonstration and training programs. She spent several years in state and federal positions in the Australian Association for Adolescent Health.

Message from the Treasurer

Once again I am very pleased to report, on behalf of the management committee, that 2018 has been a significantly positive year for DBCYP. The association maintains a sound financial position reporting net assets of $298,217 as at 30 June 2018.

For the year ended 30 June 2018 DBCYP reported an overall surplus of $85,353 comprising a:

- small operating surplus of $3,167; and a
- gain of $82,186 on the sale of the housing unit property (53 Bancroft Terrace).

Turnover for the year of $1.93 million represents a 32% increase over 2017 income of $1.46 million.

The increase was due to the full year operation of the Mental Health program (only 3 months in 2017) and with greater community employability programs. These programs included the completion of Grass Roots (2 months) & Busi Events (9 months) and the commencement of GSFW 2018 (10 months) and The Green Project (10 months).

With the increased program activity requiring additional program staffing and providing for wages for participants, the association's annual payroll also again jumped considerably. Wages & superannuation of over $1.365 million was recorded for the year ($1.05 million in 2017).

In respect of the Housing Program, there was a significant increase in insurance (due to previous insurance claims for tenant damage) and with major repairs & maintenance carried out during the year. In addition, with the phase out of this program and removing one of the properties (with 2 units) from the rental pool during the year, there was a decrease

in rental income. Overall, including insurance claim receipts, a net cost of $44,500 was incurred for the year on the housing program.

As expected, the Bean Seen social enterprise program was subsidised by DBCYP in the first year of operation with program expenditure ($28K) exceeding minor coffee cart sales and hire ($13.5K).
With the first full year at 420 Deception Bay Road, there was a significant increase in the cost of premises with rent & outgoings of $93,621 for the year ($7K in 2017). General management and administration costs were maintained similar to 2017. Rental income from 5 Summer Street again more than covered the direct property costs and bank interest on the property loan.

Property and Loan
Cash at bank includes $86,629 in the property loan offset account. At year-end, based on the original cost of the property of $372,627, the association now maintains 60% equity in the property.

Property held for resale
In January the association paid out the 'contingent liability' to the Department of Housing and Public Works ("DOH") on the housing units & property at 53 Bancroft Terrace. The payout was financed through a finance facility provided by Community Living Association. The management committee wish to express a big thank you to the Community Living Association for that facility. Settlement was made on 6th August and the gain for DBCYP on the sale was $82,186.

Plant & equipment
During the year capital expenditure of $62,830 was incurred for the purchase of:

- the Coffee Cart ($28K)
- the fit-out and furnishing of the Café ($23K)
- staff computers & tower server ($4.6K)

The coffee cart and Café costs were funded by capital grants received from Stronger Communities and the Gambling Community Benefit Fund.

The 2019 BUDGET
In 2019, with the association's success in securing 4 new employability programs (replacing basically 2 in 2018) on top of the continuation of Asha, YAMBI, and the families & children programs, there will be another major increase in the association's activities and turnover. Overall income or turnover of $2.37 million is forecast for 2019 representing a 23% increase from 2018. Expenditure is forecast at $2.4 million resulting in a budgeted operating deficit of ($52,249).

The budgeted deficit is largely attributable to the net operating cost of phasing out the Housing Program ($27.5K) and further support for the Bean Seen social enterprise program ($15.8K).
The budget includes a very conservative estimate of the gain expected with the further purchase (buy-out) and sale of the remaining housing properties. After taking into account the property gain, an overall surplus of $97,751 is budgeted for the year ending 30 June 2019.

Once again I would like to especially thank Karen Mitchell (our Accountant) for her insightful expertise, advice and support for the past year. I also thank Howard and staff for their efficient and effective work in managing the finances at DBCYP. I would like to thank Christine Tan, our Finance Officer, for her major contribution to continually improving the financial reporting of the Program and documentation.

Once again, we look forward to a very exciting year of expansion and growth at DBCYP within a financially sustainable environment.

Mark Cleaver
Treasurer

Managers Report

2018 has been an incredible year of change (but this no surprise for those who have followed the DBCYP journey). Often our strategic intentions take us places where the changes required are not easy to implement. The key changes DBCYP has embraced this year have been the creation of our Local Pathways to Work (LPW) program and the launching of Bean Seen Coffee.

Local Pathways to Work:
DBCYP has been in the employment / training space for over a decade but have mainly focused on how we can support young people to address the barriers they face in gaining and sustaining employment. Our employment training programs up until this year, whilst being moderately successful, did not offer a holistic, long-term approach to creating pathways for employability for young people.

DBCYP's new LPW provides tailored, intensive and holistic support to those who cannot access employment through more mainstream methods. Often people in these situations are facing significant barriers to achieving and sustaining employment. Our LPW programs aim to help people into fulfilling employment through an innovative system of support designed to address the complex structural and attitudinal barriers to employment facing them today.

The model uses personalised approaches, anchored in an individual coaching relationship, to tailor an action plan for each participant incorporating any number of our support, learning and practice modules. We provide our participants with a high intensity tailored service, so they can prepare for sustainable employment.
Our participants benefit from a safe, inspiring and motivating environment where they develop the skills and confidence they need to change their lives, and the lives of their children.

In our 2022 Strategic Plan, DBCYP recognises its role in preventative and early intervention programs that not only focus on young people aged 12 – 25 but to adults and children as well. To this end LPW is not restricted to just young people under 25 years. Whilst our focus remains strongly on achieving the best outcomes for young people we will also direct our attention on families impacted by poverty and unemployment.

DBCYP already focuses on this cohort through our Connected Families and Healthy Activities programs, as this is built clearly on the premise that the children today are the next generation of young people. This approach enhances our endeavour to build strong, healthy partnerships with other community and government agencies working to build a resilient and healthy community in Deception Bay.

Social Enterprises:
In 2018 DBCYP launched **Bean Seen Coffee**. Under the guidance of Jennie Drever (Community Programs Coordinator) DBCYP employed Adam Buckley as our barista (through a Youth Boost employment subsidy) to operate the coffee cart at events and each morning (Mon-Fri) in the 420 Car park. The Coffee Cart has also been used at various external venues including weekend markets, schools, events and expos. The events attended with the cart provide a number of opportunities for DBCYP including revenue, promotion and community engagement.

Bean Seen Café began as a training café with Designer Life to assist our Hospitality students in our GSFW program. During this time it was not open to the public. The café recently opened to the public in October 2018 and is open Monday – Friday. Judy Hearnshaw, who has been volunteering with DBCYP assisting with the coffee cart events has recently been employed with DBCYP (through a Back to Work subsidy) to assist in running the café. Bean Seen Coffee has been a bold strategic step by DBCYP into the social enterprise space.
Our programs:

Apart from our remodelled Employability program each of our other existing programs: D Bay Families; Healthy Activities; Partnering with Parents; the Youth Access Moreton Bay initiative (YAMBI), and the Asha Youth Mental Health outreach program have all continued to be effective in 2018 and have demonstrated reliable, long-term outcomes. Thanks to the Australian and Queensland Governments for their continued financial support to assist us to support young people families and children in Deception Bay.

In 2018 we finally received approval to pay out our liability to the Department of Housing & Public Works for the properties we manage through the Long-term Community Housing program. This has enabled us to begin selling the properties with the aim to finally exit the housing program. All tenants so far have successfully transitioned into other housing and all units will be vacant by January 2019. DBCYP thanks Community Living Program for its loan to assist us to embark on this venture. The profits from property sales will be re-invested into social programs for young people in Deception Bay.

Our staff, students and volunteers:
DBCYP now has 19 staff members (mostly part-time roles) with a mixed variety of skills, cultures, experience and personalities. It is always hard when staff leave DBCYP but we also embrace and welcome those who arrive. Our diverse and vibrant staff have worked tirelessly throughout the year to achieve great outcomes and whilst it has been a trying year in many ways I would like to personally thank all staff (both old and new) for their wonderful contributions to DBCYP. I would particularly like to thank both Jennie Drever and Janine Botfield for their leadership in making our programs work so well. I would also like to thank all of the students and volunteers who have given time to DBCYP in 2018.

DBCYP's consultants:
I thank Karen Mitchell for her continued thorough financial accounting support services in 2018 to DBCYP. Maria Tennant has continued to help us develop our Vision 2030 and our 2022 Strategic Plan. DBCYP is forever thankful for their insights, mentoring and friendly 'advice'.

DBCYP's helpful friends:
I would like thank our elected representatives who have continued to support us in 2018: Chris Whiting – State member for Bancroft; Luke Howarth – Federal member for Petrie and Peter Flannery, Julie Greer and James Houghton as local councillors in Deception Bay with Moreton Bay Regional Council.

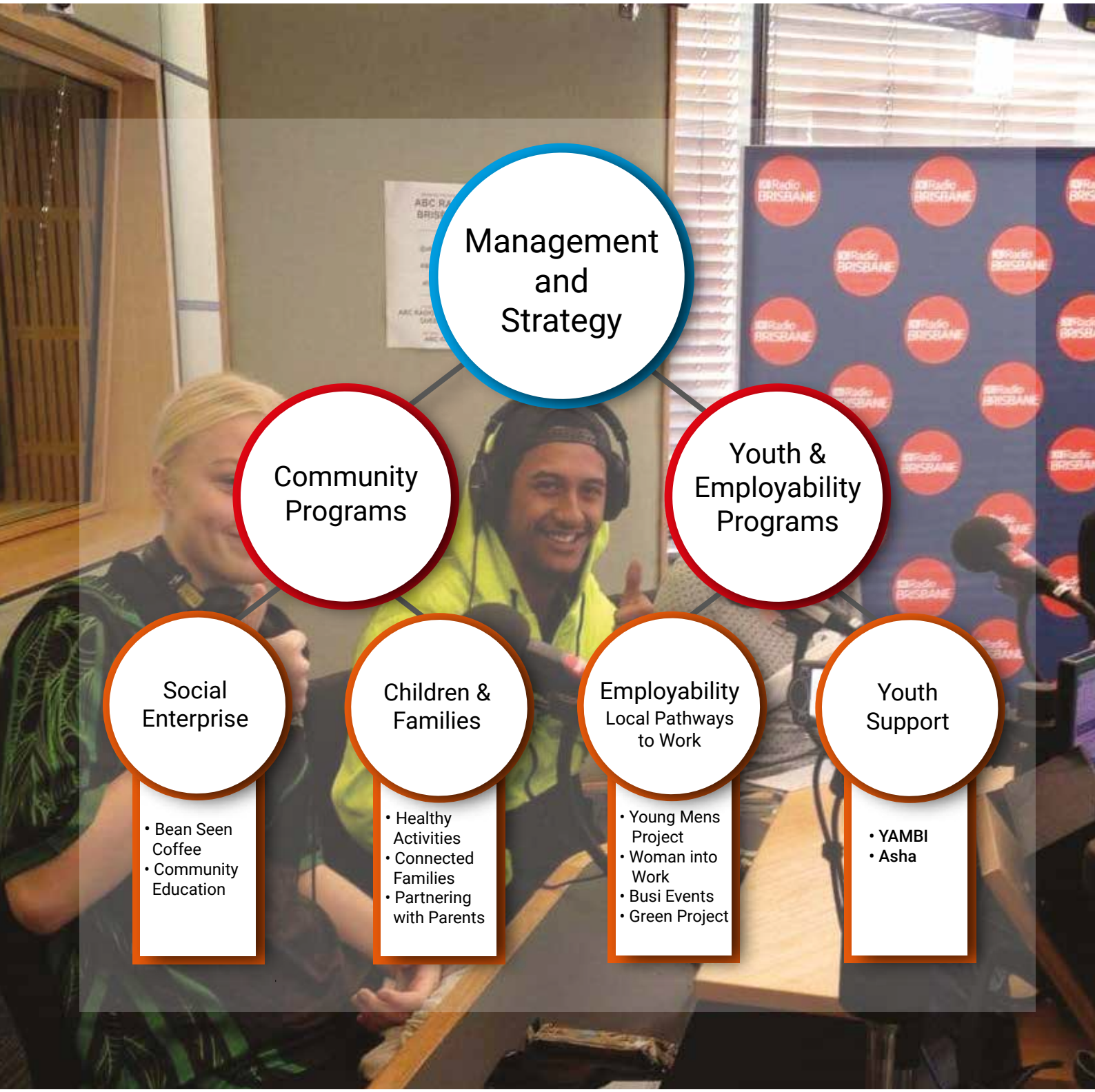
Our committee:
I am indebted to the commitment and support that the Management Committee provides to the staff team. Without such a committed group of wonderful people DBCYP would not be the organisation it is today.

2019 and beyond:
Watch this space as DBCYP grows its LPW program, Bean Seen Coffee becomes the place in D Bay to be seen, and our youth support services continue to grow in innovation and responsiveness to young people in Deception Bay.

Howard Buckley
Manager

DBCYP Program Reports

With a recent change to our organisational structure, DBCYP operates two clear program streams: (1) Community Programs, comprising of families and childrens programs and social enterprise activities; (2) Youth and Employability programs, which contains DBCYP's youth support initiatives and Local Pathways to Work programs.



YAMBI Youth Access Moreton Bay Initiative

The Youth Access Moreton Bay Initiative (YAMBI) is a Queensland Govt funded project that supports young people at risk of disengaging from their family, their school and their community. DBCYP holds the YAMBI funding for the Deception Bay catchment area, and we're proud to work in with other YAMBI service providers in our region – Kidz Youth Community (KYC) and the RAYS (Redcliffe Area Youth Space).

YAMBI is about early intervention and prevention. The program works with young people between the ages of 12 and 21 through individual and group work. The interventions we use include:

- Engagement and assessment of young people at risk;
- The provision of counselling and Youth Work support;
- Young People's Mentoring;
- Outreach support;
- Intensive Case Management;
- Court Support for children and young people;

A highlight of YAMBI this year has been the Lyrics program. The Lyrics program uses the medium of song writing to increase the resilience of young people, and address the common issues young people face in their daily life situations and communities. The workshops help to improve participants' self-esteem and creative expression, enabling them to channel their emotions, and to re-focus their energy while creating music, whilst gaining skills in:

Lyric writing and rapping
Counting bars and measures
Arranging songs and raps
Brainstorming of concepts, working on collaborative tracks

At the end of the project participants produced their own finished tracks in wav or mp3 format which will be uploaded onto DBCYP YouTube channel and released as CDs, given out amongst the community.

Children and Families Programs

In 2018 DBCYP Families Programs have continued to support local parents and children with innovative and engaging projects and initiatives. School Holiday Kids Club, Kids Bootcamp, playgroups, events and family fun days are just a few of the outreach programs DBCYP's Families staff use to support and build relationships with the community. We operate our activities in local caravan parks, shopping centres, schools and in any locations where we are able to meet local parents and children.

Funded through the Federal Government's Communities for Children's initiatives and Yourtown, DBCYP's Families programs consist of 3 main projects that operate in a connected way.

As the name suggests, **Connected Families** aims to connect local families and children with peer support, information, and opportunities to be linked in and actively involved in their community. Our 2018 programs have included Young Parents Morning Coffee, Pasifika Playgroup, Under 5's Day, Employment Lunch, Grandparents Day Celebrations, information stalls, Deception Bay State School Colour Run, Caravan Park outreach project, and a Multicultural Music Together Program. Where possible we partner with local organisations to ensure our programs are relevant, accessible and well supported.

Healthy Activities programs provide ways for local families and children to have fun and make friends while improving their overall health and well-being. With the support of PCYC and local primary schools, in 2018 DBCYP has delivered Active Kids Playtime, afterschool activities, kids basketball, Jungle Jams Kids Disco, Drumbeat and School Holiday activities.

Partnering with Parents is a small program that delivers evidence based parenting programs to local parents. 'Circle of Security', 'Tuning into Teens' and 'Tuning into Kids' are the three programs currently being offered by our program staff. Programs are delivered when and wherever is most appropriate in order to meet the needs of parents. This includes in local schools, day care centres, and to playgroups. Program staff have recently received training in a father's specific program 'Dads Tuning into Teens.' We are excited to be looking at rolling this program out in 2019.

This suite of programs form our Families programs, - also known as **DBay Families.** Ultimately though, we aim to be present in the Deception Bay Community. Wherever possible, we play, sing, dance, paint, read laugh, and hula hoop as we get to know parents and children in Deception Bay. It is important that we acknowledge our many program partners who help to make our work possible. These include: youtown, LLOP, Mindle Bygul, Redcross, DBNC, MKT Deception Bay, Deception Bay North State School, Deception Bay State School, Moreton Downs State School, Kairos, Deception Bay Flexi, PCYC, and the Lighthouse Church.

DBCYP's Employment Support Model
Local Pathways to Work

Throughout 2018, DBCYP has continued to deliver Skilling Queenslander for Work (SQW) programs through our employability program – Local Pathways to Work.

Underpinning our Local Pathways to Work program promotes the importance of sustainable, meaningful work as a means of helping individuals to achieve their life goals.

Our Local Pathways to Work model acknowledges:

- That some people face unique barriers to work as a result of poverty and inequality;
- That fairly paid work is the best way out of poverty for individuals and their families;
- That the opportunity to make a meaningful contribution through work is a cornerstone of human well being;
- That confidence is the key enabler on to an employment pathway.

The LPW program is founded on the principle of Locality Working. Locality Working works collaboratively and innovatively to make the best use what we have in our local community. Local Pathways to Work brings together local job seekers and local employers, making full use of the assets, resources and community spirit that thrives within our community, for all to experience the benefits of employing locally.

DBCYP's approach to support services for participants has its foundation firmly in the acknowledgment that people are not a homogenous group. We recognise people's individual circumstances, experiences of learning, attitudes, abilities, aspirations and confidence levels. This year we have provided tailored, intensive and holistic support to over 140 people who cannot access employment through more mainstream methods. More often these people and are facing significant barriers to achieving and sustaining employment. We have supported close to 80% of these participants into employment. And for those still looking for work, our Stay Connected program provides ongoing job seeking support through Job Clubs and Facebook groups advertising local jobs.

Asha

Asha is DBCYP's youth mental health program managed in partnership between DBCYP, Redcliffe Area Youth Space and Intercept Youth and Family Service in Caboolture. The Asha program provides mobile outreach support to some of our most vulnerable young people (aged 12–25). It is a targeted service that supports young people who either have, or are at risk of developing a severe mental illness.

Asha applies a youth-appropriate holistic approach in working with young people. It focuses on engagement and relationship building as a means of achieving clinical outcomes, and places equal value on social inclusion, psychosocial and clinical outcomes.
The multidisciplinary team employs allied health professionals as well as youth and family workers. Staff provide individualised case management and therapeutic interventions for eligible young people.

The target group for this service specifically includes young people that are difficult to engage, hard to reach, vulnerable and socially disadvantaged including:

- homeless young people or those at risk of homelessness
- young people transitioning from long-term out of home care or those involved with child safety
- young people of diverse genders and sexualities (LGBTIQAP+)
- young people who are involved with the youth justice system
- young people who are disengaged from school
- Aboriginal and Torres Strait Islander young people
- young people who are culturally and linguistically diverse including refugees.

In the last 6 months Asha has worked with over 90 clients, and continues to be oversubscribed.
The program model is receiving high levels of acknowledgement from our local referral partners, and continued funding support from the Brisbane North Primary Health Network.

DBCYP Social Enterprise

In 2018 DBCYP dove head first into social enterprise with the establishment of Bean Seen Pop up Coffee and Bean Seen Café. Our aim in establishing these enterprises is not only to develop a sustainable business that can build revenue for DBCYP but also to provide training and employment opportunities for the Deception Bay Community.

Our coffee journey began in November 2017 when Bean Seen Pop up Coffee was launched. Our mobile coffee cart (purchased with the support of Gambling Community Benefit Fund) began serving barista made coffee at local events and functions in Deception Bay and surrounding areas. With the support of a 'Youth Boost' grant DBCYP then employed a full time barista in March 2018 who began operating Bean Seen Pop Up Coffee each week day morning in DBCYP's front car park. Interest in Bean Seen Pop Up Coffee grew, and soon DBCYP gained a reputation for making 'good coffee'.

While continuing to build interest and activity for the mobile Coffee Cart, DBCYP's enterprise team then commenced planning and development for the opening of our onsite café. With a'Back to Work' grant, another employee to support the day to day operations of the café was employed and on Thursday the 11th of October at 7:30am, Bean Seen Coffee (our onsite café) was opened.
The café now operates Monday to Friday, providing catering for DBCYP programs and breakfast and lunch to the public. Support from local community services and businesses has been overwhelming with many of our partner organisations holding meetings in the café and dropping in regularly for their morning coffee.

Bean Seen COFFEE
COFFEE - FOOD - COMMUNITY

TWR GROUP
Chartered Accountants
Principal: Terence W. Rogers FCA

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE DECEPTION BAY COMMUNITY YOUTH PROGRAMS ASSOC. INC.

Report on the Audit of the Financial Report 2018

Qualified Opinion

We have audited the financial report of Deception Bay Community Youth Programs Assoc. Inc., which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, 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, and the responsible entities declaration.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the accompanying financial report Deception Bay Community Youth Programs Assoc. 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 registered entity's financial position as at 30 June 2017 and of its financial performance for the year 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 Regulation 2013.

Basis of Qualified Opinion

Cash donations are a source of fundraising revenue for Deception Bay Community Youth Programs Assoc. Inc. The Deception Bay Community Youth Programs Assoc. Inc. has determined that it is impracticable to establish control over the collection of cash prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations of Deception Bay Community Youth Programs Assoc. Inc are complete. (We note the recorded cash is immaterial from an audit perspective). This is commonplace practice and issue.

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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 the registered entity 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.

Emphasis of Matter - Basis of Accounting

The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Responsible Entities for the Financial Report

The responsible entities of the registered entity are 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 ACNC Act [and the needs of the members]. The responsible entities' responsibility also includes such internal control as the responsible entities 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 responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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 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 the financial report.

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As part of an audit in accordance with Australian Auditing Standards, 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 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity'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 registered entity 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.

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TWR GROUP
Chartered Accountants
Principal: Terence W. Rogers FCA

We communicate with responsible entities 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.

Kind Regards,

On behalf of
TWR GROUP
Chartered Accountants
Suite 1/20 Baynes Street Margate 4019

19 October 2018

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Deception Bay Community Youth Programs Association Inc.

Statement by Members of the Committee

The Management Committee 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 described in Note 1 to the financial statements.

The members of the Management Committee declare that:

1. The financial statements and notes, as set out on pages 3 to 14 satisfy the requirements of of the *Australian Charities and Not-for-profits Commission Regulations 2013* including:

    (a) complying with Australian Accounting Standards as described in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2013; and*

    (a) giving a true and fair view of the financial position of the association as at 30 June 2018 and the performance for the year ended on that date.

2. At the date of this statement there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Management Committee and is and is signed for and on behalf of the Management Committee by:

President .....

Treasurer .....

Dated this thirteenth day of August 2018

“Watch this space as DBCYP grows.....”

Howard Buckley (DBCYP Manager)

Deception Bay Community Youth Programs Assoc Inc

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