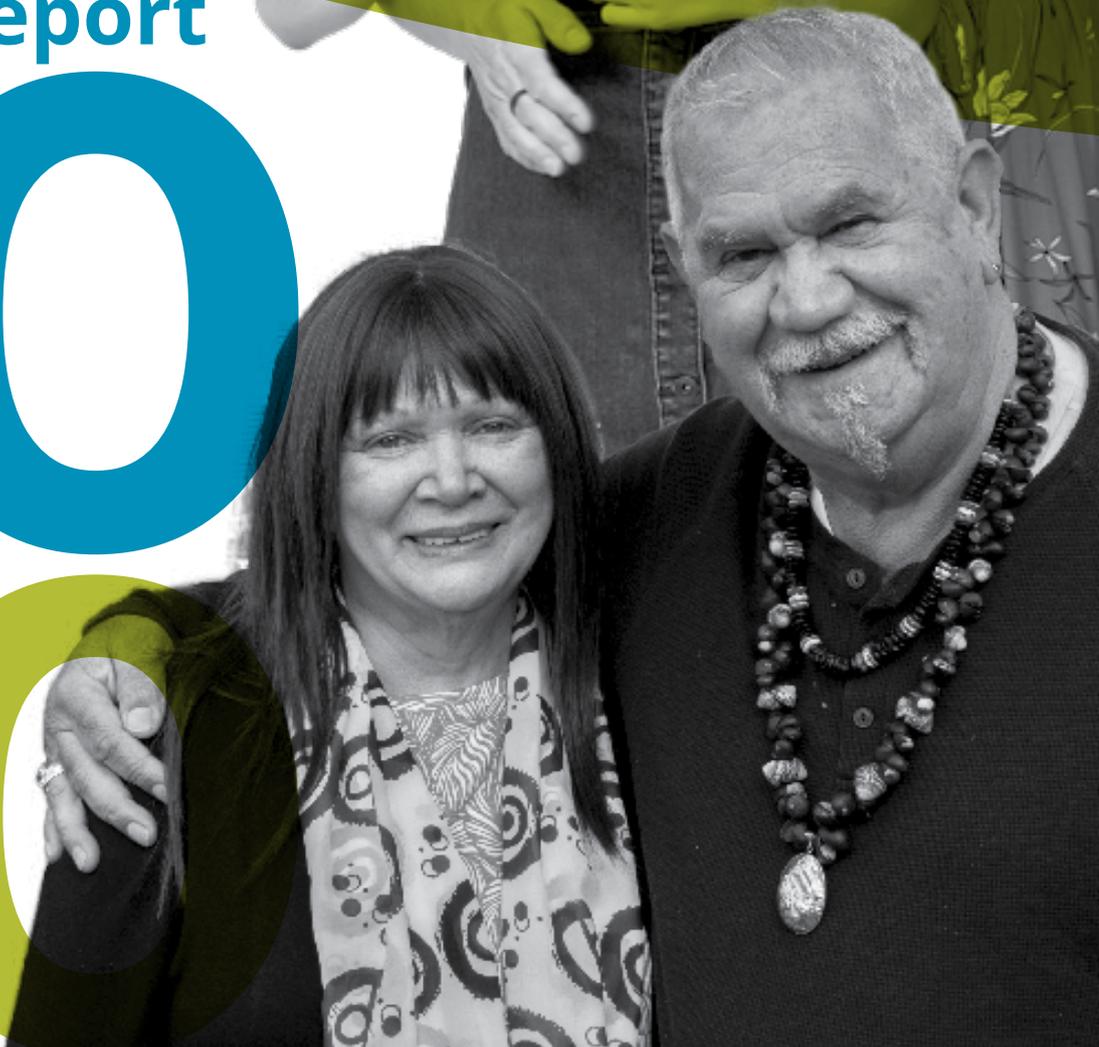




Annual Report

20

20





 **CARERS** *First*

SPEED *that* **MATTERS** 

 **INTEGRITY** *Always*

CARE *in all* **WE DO** 

 **QUALITY** *Every time*



CONTACT DETAILS

(03) 6144 3729
info@care2serve.com.au

ADDRESS

PO Box 39, Moonah 7009
1/95 Albert Road Moonah 7009

care2serve.com.au

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Chair's Report

Rebecca Moles



We did it!

Last year when I was writing this same message for Carers Tasmania Ltd we were still waiting to hear if we were to be one of the now ten national Carer Gateway service providers. They were uncertain times for an organisation that had been operating for 26 years and had a proven track record of putting carers first in everything it does. That scenario seems like a lifetime ago as so much has changed in this financial year that has strengthened the sustainability, governance and foundations of the company.

An important part of this has been the setting up of Care to Serve Ltd (Care2Serve), a separate entity under the Carer Tasmania Ltd group, to be the service arm that delivers the Carer Gateway suite of carer supports. It was established by the Board to ensure that any perception of conflict of interest

between Carers Tasmania as a peak body, and services being delivered, was managed through structural separation.

It goes without saying there was a huge sigh of relief and a lot of cheering when it was announced that the organisation would be one of the national Carers Gateways and the only one in Tasmania. It was often said amongst us all how the little red engine roared and climbed a massive mountain and had made it. Winning a tender is wonderful, but getting the work done is where the rubber hits the road. Care2Serve is doing the work in spades and has been establishing itself during a year like no other we have ever seen.

Care2Serve is now delivering, connecting and providing support to carers to build and sustain their capacity to care for their family and/or friends across the broader social services sector. The foundations and values of the company are deep rooted which will bind the company to a purpose that will ensure all carers will have equal access to excellent services when they need them. Implementing structural

reform of this size is a huge task and we acknowledge that we are on a development and improvement journey where we will learn from our mistakes and celebrate our achievements together.

I wish to thank past and present Board of Directors who have worked hard in guiding the establishment and the strategic direction of Care2Serve which in effect increased their workload and commitment significantly over the last 12 months. Thank you for your commitment and valued expertise. On behalf of the Board of Directors I wish to acknowledge the dedication and leadership of our CEO, David Brennan, who has led his team through significant change against a shifting and challenging environment.

The future for carers in Tasmania is in good hands. Care2Serve will always be watching your back and delivering the support you need where and when you need us so as to give you access to all the opportunities that enrich your life and the family and/or friends you dedicate your life to. Thank you for all that you do.



CEO's Message

David Brennan



This is the first year of operations for Care2Serve, which was established to be the wholly-owned service arm of Carers Tasmania.

At a governance and finance level, much focus was placed on the separation of activities with Carers Tasmania and the capitalisation of the new company limited by guarantee. As this financial year closes out and the first audit is conducted, I am happy to report that capitalisation is largely complete.

As the Chair noted in her report, it was not until August that we learnt we were successful with our bid to be Tasmania's Carer Gateway service provider. From that time until the launch of the Carer Gateway on 6 April 2020, significant management and organisational effort has been devoted to establishing the systems and frameworks for the new service, employing and training additional staff, and implementing our business model.

Partnerships are an important part of the model. We have successfully partnered with the state's two Migrant Resource Centres to support CALD carers, and with Primary Health Tasmania to engage primary health providers and map services annually.

We have partnered with a number of Neighbourhood Houses to act as carer kiosks, such as Zeehan, Dorset, St Helens and the Derwent Valley.

The coronavirus significantly impacted the launch of the Carer Gateway. Services commenced in the midst of a lock-down, which hampered our operations in numerous ways, such as engaging hidden carers to access supports, on-the-job staff training and real-time informal learning, and kicking-off kiosks. Despite this, our results were very good for the initial eleven weeks of service delivery. The Department of Social Services and the Community Grants Hub have been fantastic through this process.

A year ago, substantial investment was made in systems integration and adoption of modern technology to enable our staff to work from any location. This was critical to being able to rapidly respond to COVID-19 lockdowns and continue supporting carers.

We have further strengthened technology investment. All hardware has been updated over the year and further enhancements were made to our software-as-a-service platform. Planning was undertaken on a proof-of-concept to deploy artificial intelligence to better understand carer service experience, with further investment in middleware and business intelligence on the roadmap.

As we move forward, the application of technology will be underpinned by effective policy and procedures that streamline services wherever possible, staff that are empowered to make decisions, and an energetic passion for continuous learning and improvement.

The mountain of work and organisational transformation this year would not have been possible without the vision of the Board. The leadership of Rebecca Moles, Board Chair, and Committee Chairs Brett Walker and Will McShane, and the wider Board, which has complemented executive management with strong and effective governance and strategy.

Launching an entirely new national service in the middle of COVID was no easy task. Our managers and staff rose to the challenge, adapted to working from home, and supported cares in amazing ways. I could not be more proud of what they have achieved.

In the coming year, we look forward to consolidating the Carer Gateway across all parts of Tasmania, continuing to deliver high-quality services under the HACC program and being the provider of second-to-none supports for carers.

Board Directors

As at 30 June 2020



Renee Anderson
SECRETARY

MEMBER, HUMAN
RESOURCES AND
GOVERNANCE
COMMITTEE



Kate Beer
DIRECTOR

MEMBER, FINANCE,
RISK & AUDIT COMMITTEE



Belinda Bresnehan
DIRECTOR

MEMBER, FINANCE,
RISK & AUDIT COMMITTEE



Sue Ham
DIRECTOR

MEMBER, FINANCE,
RISK & AUDIT COMMITTEE



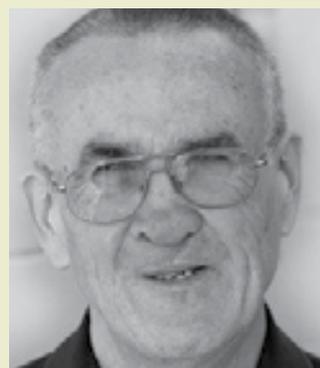
Rebecca Moles
CHAIR

MEMBER, HUMAN
RESOURCES AND
GOVERNANCE COMMITTEE



Will McShane
DIRECTOR

CHAIR, FINANCE,
RISK & AUDIT COMMITTEE



David Morrell
DIRECTOR



Brett Walker
DEPUTY CHAIR

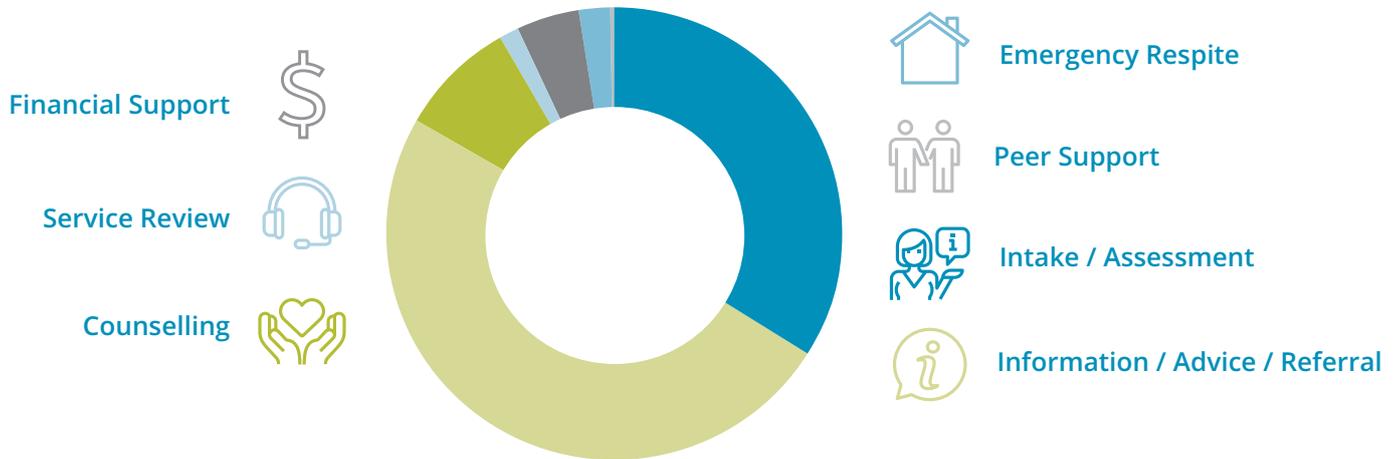
CHAIR, HUMAN
RESOURCES AND
GOVERNANCE
COMMITTEE

Over the past year, Umesh Ratnagobal, David Bartell and John Gilpin retired from the Board.

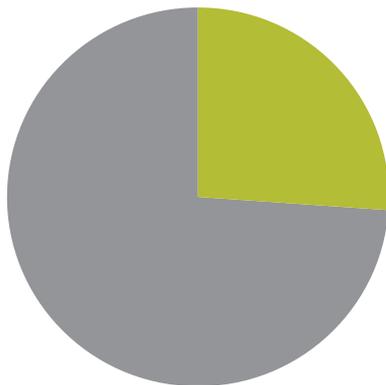
Snapshot of Carers and Services

NB: Care2Serve Data from 6th April to 30th June 2020 only

BREAKDOWN OF SUPPORTS ACCESSED BY CARERS

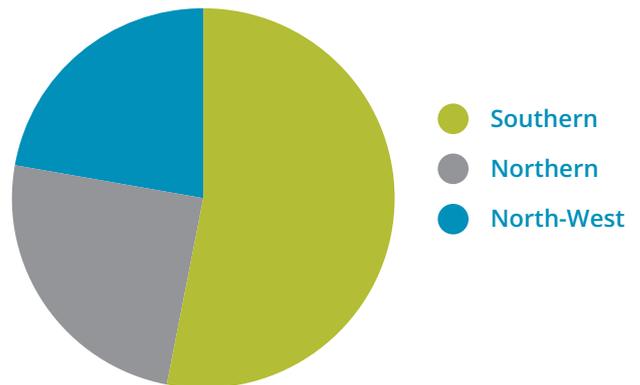


RESIDENTIAL RESPITE BOOKINGS BY TYPE



- Planned Bookings
- Emergency Bookings

RESIDENTIAL RESPITE BOOKINGS BY REGION



- Southern
- Northern
- North-West

TOTAL RESIDENTIAL RESPITE BED NIGHTS BOOKED **6,902**

1,113
carers
accessed
supports

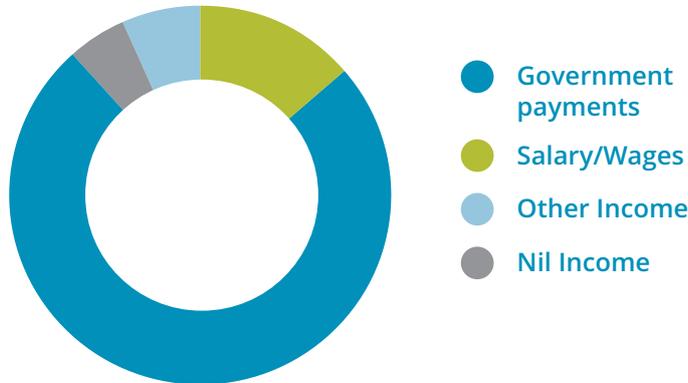


4.5 average number
counselling sessions

Snapshot of Carers and Services

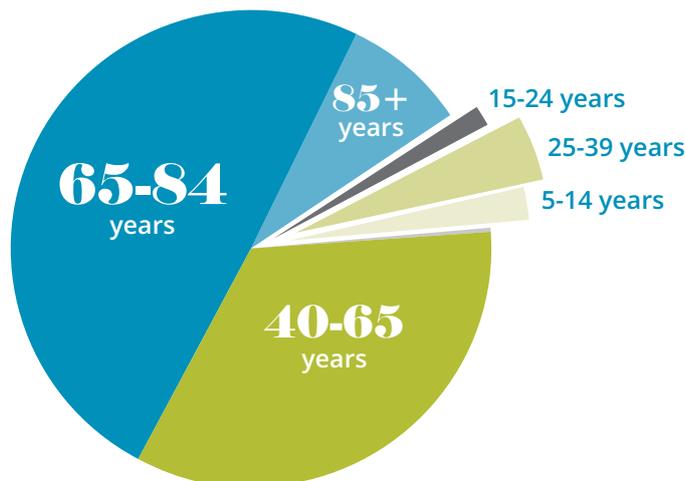
NB: Care2Serve Data from 6th April to 30th June 2020 only

CARERS BY INCOME SOURCE



3.4%
identified as
Aboriginal
or Torres Strait
Islander

CARERS BY AGE



CLIENTS BY GENDER



Top 9 - Countries of Birth

Australia

England	USA
Scotland	Italy
Netherlands	Philippines
Germany	New Zealand

0.6%
were from culturally
and linguistically
diverse communities

“In the coming year, we look forward to consolidating the Carer Gateway across all parts of Tasmania, delivering an effective Healthy Tasmania program, continuing to deliver high-quality services under the HACCC program and being the provider of second-to-none supports for carers.”

David Brennan, CEO



Financial Performance

Statement of Comprehensive Income

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Income		
Establishment funds	538,376	-
Grant revenue	1,241,976	-
Other income- Covid support	50,000	-
Other income	27,763	-
	<u>1,858,115</u>	<u>-</u>
Total Income	1,858,115	-
Less: Expenses		
Board expenses	455	-
Cleaning	2,697	-
Depreciation and amortisation expense	151,610	-
Direct costs	73,640	-
Employee expense	325,690	-
Establishment expenses	302,529	-
Freight & Courier	2,233	-
Insurance	19,330	-
IT & Computer expenses	11,410	-
Lease interest	10,412	-
Legal expenses	3,155	-
M & P expenses	50,123	-
Motor vehicle - repairs & maintenance	364	-
Office expenses	16,063	-
Postage	1,112	-
Printing expenses	15,705	-
Project expenses	815	-
Repair and maintenance	8,316	-
Security	3,371	-
Storage costs	733	-
Subscriptions	70	-
Sundry expenses	141	-
Telephone	24,260	-
Travel and Accomodation	32	-
	<u>1,024,266</u>	<u>-</u>
Total Expenses	1,024,266	-
Net surplus/(deficit) for the year	<u>833,849</u>	<u>-</u>
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income	<u><u>833,849</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

Statement of Financial Position

As At 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	866,909	-
Trade and other receivables		221,342	-
TOTAL CURRENT ASSETS		<u>1,088,251</u>	<u>-</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	208,126	-
Right-of-use asset	5	294,247	-
TOTAL NON-CURRENT ASSETS		<u>502,373</u>	<u>-</u>
TOTAL ASSETS		<u>1,590,624</u>	<u>-</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	215,566	-
Employee benefits	7	78,296	-
Other financial liabilities	8	102,692	-
TOTAL CURRENT LIABILITIES		<u>396,554</u>	<u>-</u>
NON-CURRENT LIABILITIES			
Employee benefits	7	28,833	-
Other financial liabilities	8	331,388	-
TOTAL NON-CURRENT LIABILITIES		<u>360,221</u>	<u>-</u>
TOTAL LIABILITIES		<u>756,775</u>	<u>-</u>
NET ASSETS		<u>833,849</u>	<u>-</u>
EQUITY			
Accumulated Surpluses		190,609	-
Restricted Reserve	1.n	643,240	-
TOTAL EQUITY		<u>833,849</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Statement of Changes in Equity
For the Year Ended 30 June 2020

2020

	Accumulated Surpluses	Restricted Reserve	Total
	\$	\$	\$
Balance at 1 July 2019	-	-	-
Net surplus for the year	833,849	-	833,849
Transfer to/(from) reserves	(643,240)	643,240	-
Balance at 30 June 2020	<u>190,609</u>	<u>643,240</u>	<u>833,849</u>

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and funding providers		1,796,154	-
Payments to suppliers and employees		<u>(708,466)</u>	<u>-</u>
Net cash provided by operating activities	9	<u>1,087,688</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		<u>(206,290)</u>	<u>-</u>
Net cash used by investing activities		<u>(206,290)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease payments		<u>(14,489)</u>	<u>-</u>
Net cash used by financing activities		<u>(14,489)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents held		866,909	-
Cash and cash equivalents at beginning of year		<u>-</u>	<u>-</u>
Cash and cash equivalents at end of financial year	3	<u><u>866,909</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

The financial report covers Carer to Serve Ltd as an individual entity incorporated in Tasmania.

a Basis of Preparation

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Directors has determined that the Company is not a reporting entity. The Company is a not for profit entity for financial reporting purposes.

The financial statements have been prepared in accordance with the minimum requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board:

AASB 101 Presentation of Financial Statements;

AASB 107 Statement of Cash Flows;

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;

AASB 1048 Interpretation of Standards; and

AASB 1054 Australian Additional Disclosures.

No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial statements, except for the cash flow information, has been prepared on an accruals basis, is based on historical costs and does not take in to account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

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

b Comparative Figures

When appropriate, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

c Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments, bank overdrafts and term deposits. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

d Trade and Other Receivables

The Company considers accounts receivable to be fully collectible, accordingly no allowance for expected credit losses is required.

e Plant and Equipment

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the Company commencing from the time the asset is held ready to use.

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

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

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

Fixed asset class	Depreciation rate
Plant and Equipment	10-33.33%
Motor Vehicle	22-22.5%

f Trade and Other Payables

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

g Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time for the year ending 30 June 2020, all required changes in respect of adopting these standards have been made to the reported financial position, performance or cash flow of the Company. The impact was as follows:

Leases

AASB 16 Leases standard is applicable to annual reporting periods beginning on or after 1 January 2019. The Company applied the standard from 1 January 2019.

AASB 16 Leases introduced a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value lower than the asset capitalisation policy. A lessee is required to recognise a right of use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments.

The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and increases in lease payments. A corresponding right to use assets is recognised and amortised over the term of the lease. Rent expense is no longer shown. The profit and loss impact of the leases will be through depreciation and interest charges.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

g Adoption of new and revised accounting standards

The Company has three leases that must be accounted for these being:

Office leases for Burnie, Launceston and Moonah, the Company pays a total of approximately \$102,700 a year.

This lease is shown in the statement of cash flows. Lease payments are shown as cash flows from financing activities instead of operating activities.

The impact in 2020 first time implementation was to recognise a right of use asset and corresponding liability on 1 July 2019 totaling \$438,167. The impact on the statement of comprehensive income for 2020 was to reduce rent expense by \$14,499 and increase amortisation by \$143,920 and interest by \$10,412. Cashflows relating to leases are classified as finance activities.

Revenue

AASB 15 Revenue from contracts with customers and AASB 1058 Income for not for profit entities became effective from 1 January 2019. These standards changed the timing of income recognition depending on whether transactions give rise to a liability or other performance obligation (a promise to transfer a good or service).

There has been no financial impact on the initial adoption of this standard.

h New Accounting Standards for Application in Future Periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Company has decided against early adoption of these Standards, but does not expect the adoption of these standards to have any significant impact on the reported position or performance of the Company.

i Employee Benefits

Provision is made for the Company'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.

Contributions are made by the Company to an employee superannuation fund and are charged as expenses when incurred.

j Provisions

Provisions are recognised when the Company 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.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

k Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

l Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). 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.

m Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

n Restricted Reserve

Restricted Reserve represents amounts not otherwise recorded in the financial statement for which the Company has set aside accumulated surpluses for specific purposes being either internal or external restrictions. The amount as at 30 June 2020 represents the amount of unspent grant funds for which there is no present obligation or liability.

2 Critical Accounting Estimates and Judgements

The Directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within Carer to Serve Ltd.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

3 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash at bank	866,909	-
	<u>866,909</u>	<u>-</u>

Notes to the Financial Statements
For the Year Ended 30 June 2020

4 Property, Plant and Equipment

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Leasehold improvements		
At cost	179,926	-
Total land and buildings	<u>179,926</u>	<u>-</u>
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	1,734	-
Accumulated depreciation	(846)	-
Total plant and equipment	<u>888</u>	<u>-</u>
MOTOR VEHICLES		
At cost	36,764	-
Accumulated depreciation	(9,452)	-
Total motor vehicles	<u>27,312</u>	<u>-</u>
Total Property, Plant and Equipment	<u><u>208,126</u></u>	<u><u>-</u></u>

5 Right-of-use Asset

	2020	2019
	\$	\$
Premises leases		
At cost	438,167	-
Accumulated depreciation	(143,920)	-
	<u>294,247</u>	<u>-</u>

6 Trade and Other Payables

	2020	2019
	\$	\$
Trade payable	122,884	-
GST payable	92,682	-
	<u>215,566</u>	<u>-</u>

Notes to the Financial Statements
For the Year Ended 30 June 2020

7 Employee Benefits

	2020	2019
	\$	\$
CURRENT		
Annual leave	69,195	-
Long service leave	9,101	-
	<u>78,296</u>	<u>-</u>
NON-CURRENT		
Long service leave	28,833	-
	<u>28,833</u>	<u>-</u>

8 Other Liabilities

	2020	2019
	\$	\$
CURRENT		
Lease liability - premises	102,692	-
	<u>102,692</u>	<u>-</u>
NON-CURRENT		
Lease liability - premises	331,388	-
	<u>331,388</u>	<u>-</u>

9 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net surplus/(deficit) to net cash provided by operating activities:

	2020	2019
	\$	\$
Surplus for the year	833,849	-
Non-cash flows in surplus/(deficit):		
- Plant and equipment transferred from Carers Tasmania Ltd	(9,536)	-
- Depreciation	151,610	-
- Interest on lease	10,412	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(221,342)	-
- increase/(decrease) in trade and other payables	215,566	-
- increase/(decrease) in employee benefits	107,129	-
Cashflow from operations	<u>1,087,688</u>	<u>-</u>

Notes to the Financial Statements

For the Year Ended 30 June 2020

10 Contingent Liabilities and Contingent Assets

The Company has received grant funds with associated agreements whereby unexpended funds may be repayable to the funding provider in the future in the event of either cessation of the funded services or upon triggering of a repayment clause in a funding agreement.

There are no other contingent assets or liabilities to be disclosed as at the reporting date (2019: NIL).

11 Auditors' Remuneration

Auditors (Crowe Audit Australia) of Care to Serve Ltd are remunerated through Carers Tasmania Inc. Currently there is not a separate audit fee for Care to Serve Ltd.

12 Events After the Statement of Financial Position Date

Subsequent to balance date, the Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world including Australia and the community where the Company operates. This is considered a non-adjusting subsequent event as at 30 June 2020. The scale, timing and duration of the potential impacts on the Company is unknown, as are any future mitigating factors. The Directors continue to closely monitor the impacts of COVID-19 and will respond as appropriate.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

13 Economic Dependency

Care to Serve Ltd is dependent on the Department of Social Services for the majority of its revenue used to operate the business. At the date of this report the Directors have no reason to believe the Department of Social Services will not continue to support Care to Serve Ltd.

14 Company Details

The registered office of the Company is:

Care to Serve Ltd
95 Albert Road
Moonah TAS 7009

Care to Serve Ltd

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Crowe Audit Australia



Alison Flakemore
Senior Partner

Dated this 27th day of November 2020.

Hobart, Tasmania.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Care to Serve Ltd

Independent Audit Report to the members of Care to Serve Ltd

Opinion

We have audited the financial report of Carer to Serve Ltd (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Director's Declaration.

In our opinion, the accompanying financial report of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, including:

- giving a true and fair view of the Company's financial position as at 30 June 2020 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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 Company 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

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

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Care to Serve Ltd

Independent Audit Report to the members of Care to Serve Ltd

Other Information

The Directors are responsible for the other information. The other information comprises the Director's Report the year ended 30 June 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 Directors for the Financial Report

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Directors determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Company'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 Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

The Directors are responsible for overseeing the Company's financial reporting process.

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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 this financial report.

As part of an audit in accordance with the 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 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors 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 Company'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 Company 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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Care to Serve Ltd

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We communicate with the Directors 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 the audit.



Crowe Audit Australia



Alison Flakemore
Senior Partner

Dated this.....1st.....day of.....December.....2020.
Hobart, Tasmania.

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“Care2Serve is now delivering, connecting and providing support to carers to build and sustain their capacity to care for their family and/or friends across the broader social services sector.”

Rebecca Moles, Chair



Part of the Carers Tasmania Group

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