Uncle Bobs Club

ABN: 18 006 207 227

Financial report

For the year ended 30 June 2020

Pitcher Partners
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UNCLE BOBS CLUB
ABN: 18 006 207 227

DIRECTORS' REPORT

The directors present their report together with the financial report of Uncle Bobs Club, a company limited by guarantee, "the Company" for the year ended 30 June 2020 and auditor's report thereon.

Directors names

The names of the directors in office at any time during or since the end of the year are:

Paul Wayne Etherington

Bronwen Ann Lamond

Neil Terence Spitzer

Ian David Jager

Daryl Bruce Gates

Steven Philip Bates

John Alexander Traill

Matthew Peter Lee

Kelly Elizabeth Reaburn (resigned June 2020)

Jacqueline Michelle Priest

Zoe Suzanne Leyden (resigned October 2019)

Gregory John Reaburn

Sarah Kirsty Meney (did not seek re-election at AGM October 2019)

The directors have been in office since the start of the year to the date of this report unless otherwise stated.

UNCLE BOBS CLUB
ABN: 18 006 207 227

DIRECTORS' REPORT

Short-term and long-term objectives and strategies

The company's short and long term objectives are generally to raise funds, work for and assist in the promotion and development of any public or private charitable or philanthropic purpose which is carried on otherwise than for the purpose of profit or gain, and being solely for the benefit of sick and disabled children in Victoria.

Company performance

In the 2019/20 Financial year and subsequent months, the Club has faced significant challenges not the least the effects of the COVID-19 pandemic which has critically curtailed much of the Club's fundraising ability. The health and well-being of our members and volunteers was of paramount concern to Club's directors and the reluctant decision was made to withdraw from the physical activities associated with the Royal Children's Hospital Good Friday Appeal. Basically, this resulted in the cancellation of traditional methods of collecting funds, such as on street corners and other collection points. The ongoing effects of the pandemic has continued to hamper the Club's ability to raise funds towards meeting requests for assistance and the operating costs of the Club. The directors are sincerely thankful to a benefactor for specifically donating funds to assist in defraying some of our overhead costs and we have also had use of our reserves to ensure all our commitments have been met.

Notwithstanding the above, the Club was able to contribute over $50,000 to the 2020 RCH Good Friday Appeal, which included over $1,500 raised through the 'virtual' tin shake that was trialled by the Appeals Office this year.

The directors of the Club continue to carefully monitor the Club's financials and has shown its wiliness to take the 'hard decisions' when necessary to ensure the ongoing financial stability of the Club. Our Strategic Plan is regularly reviewed and updated to reflect prevailing circumstances – a key focus going forward is the launch of our "Local Giving for Local Health" initiative in the 2020/21 year, and we have strong hopes that this will result in a higher awareness of the Club's activities and our ability to raise funds for use in local communities.

We continue to struggle with an aging membership base and the ability to attract new, younger and active members. Many other community-based groups are encountering the same difficulties and the Club is networking with other groups to explore new means of attracting members. Notwithstanding the effects of COVID-19, our Branches and Groups continue to be active where possible and we are extremely grateful for their ongoing support and commitment. We know that many of our members and volunteers share our disappointment that many of our activities were suspended and we thank them for their understanding. The State Committee remains committed to supporting and assisting our Branches and Groups, and we have endeavoured to maintain a high level of visibility and accessibility with members, providing advice and assistance wherever possible. Actual visitation to Branches and Groups by directors and staff have been impacted by State restrictions and we look forward to the gradual reduction of these restrictions so that we can interact and maintain our relationship with Branches and Groups.

The State Committee is very humbled by the efforts of our members, volunteers and staff in what has been a difficult year. The Club has had a very proud history over the past 78 years of supporting Children's Health in Victoria and we look forward to many more successful years to come.

UNCLE BOBS CLUB
ABN: 18 006 207 227

DIRECTORS' REPORT

Principal activities

To carry out the company's strategies and to achieve its short-term and long-term objectives, the company continued to engage in its principal activities during the year, which was to raise funds to assist any public or private charitable or philanthropic purpose to benefit sick or disabled children.

Key performance indicators

To help evaluate the effectiveness and efficiency of the company's activities a revised strategic plan has been developed with the following key objectives:

Grow our membership 10% annually

Targets have been set for reacquisition of lapsed members together with a strategy and targets to acquire additional members both on a short and long term basis.

Maintain and grow our fundraising by 10% annually

Strategies have been formulated to increase fundraising for major projects (Good Friday Appeal) and develop "local giving for local health" to assist our Branches and Groups state-wide to support local hospitals and medical centres.

Engage and empower Branches and Groups

Strategies to develop self-sustaining and well managed Branches and Groups have been developed along with additional resource materials. Each regional location is unique in demographics and health needs and a localised approach is required for maximum impact.

Building Relationship Management

This objective is to develop relationships outside key fundraising activities to support our growth strategies for local communities. Including the implementation of a skills register to help with future volunteering requirements and help local communities.

Implement sound governance and operational procedures

Training and Development for directors and staff has been set as a high priority to ensure compliance with legislative requirements and reporting agencies. Directors have been allocated key portfolios areas to focus upon, ensuring a process of continuing improvement is maintained.

UNCLE BOBS CLUB
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DIRECTORS' REPORT

Information on directors

Paul Wayne Etherington	State President
Qualifications	Served previously on the State Committee 1985 – 1993
Experience	Appointed as Director in June 2013
	Life Member
Bronwen Ann Lamond	Vice President
Qualifications	Served previously on State Committee 1989 – 1991
Experience	Appointed as Director in October 2004
Special responsibilities	Responsible for Staff
Neil Terence Spitzer	Vice President
Qualifications	Member of State Committee
Experience	Appointed as Director in February 1994
	Life Member
Ian David Jager	Vice President
Qualifications	Served previously as State President 2009-2012
Experience	Appointed as Director in October 2003
	Life Member
Special responsibilities	Responsible for Information Technology
Daryl Bruce Gates	State Secretary (Appointed October 2019)
Qualifications	Served previously the on State Committee 1985 – 1987
Experience	Appointed as Director in May 2019
	Life Member
Steven Philip Bates	State Treasurer (Appointed October 2019)
Qualifications	Member of State Committee
Experience	Appointed as Director in May 2019
John Alexander Traill	Company Secretary
Qualifications	Served previously on State Committee 1975 - 1981
	Served previously as State President 2007 - 2008
	Served previously as State Treasurer 2013 - 2016
Experience	Appointed as Director in September 2002
	Life Member and holder of Meritorious Service Award
Special responsibilities	Responsible for Strategic Plan development

Information on directors (Continued)

Matthew Peter Lee	Immediate Past President
Qualifications	Served previously as State President 2013 - 2017
Experience	Appointed as Director in October 2009
Kelly Elizabeth Reaburn	Director (resigned June 2020)
Qualifications	Member of State Committee
Experience	Appointed as Director in October 2012
Special responsibilities	Coordinator Of Marketing Portfolio and; Good Friday Appeal Co-ordinator
Jacqueline Michelle Priest	Director
Qualifications	Member of the State Committee
Experience	Appointed as Director in October 2017
Zoe Suzanne Leyden	State Treasurer (resigned October 2019)
Qualifications	Member of State Committee
Experience	Appointed as Director in October 2015
Gregory John Reaburn	Director (resigned July 2020)
Qualifications	Previous member of the State Committee Previous State President 1993 – 1997 Member of the State Committee
Experience	Appointed as Director in March 2014 Life Member and holder of Meritotious Service Award
Sarah Kirsty Meney	State Secretary (did not seek re-election at AGM October 2019)
Qualifications	Served previously as State Secretary 2005-2011
Experience	Appointed as Director in November 2016

DIRECTORS' REPORT

Meetings of directors

Directors	Board meetings	
	Number eligible to attend	Number attended
Paul Wayne Etherington	11	11
Bronwen Ann Lamond	11	9
Neil Terence Spitzer	11	11
Ian David Jager	11	9
Daryl Bruce Gates	11	10
Steven Philip Bates	11	10
John Alexander Traill	11	9
Matthew Peter Lee	9	6
Kelly Elizabeth Reaburn	11	8
Jacqueline Michelle Priest	11	8
Zoe Suzanne Leyden	4	3
Gregory John Reaburn	7	3
Sarah Kirsty Meney	-	-

UNCLE BOBS CLUB
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DIRECTORS' REPORT

Members guarantee

Every member of the company undertakes to contribute to the property of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member for payments of the debts and liabilities of the company (contracted before he/she ceases to be a member) and of the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves, such amount as may be required, not exceeding One Hundred Dollars ($100.00).

Signed on behalf of the Board of Directors.

Director: _____

Paul Wayne Etherington

Director: SBates

Steven Philip Bates

UNCLE BOBS CLUB INC. A.C.N. 008 207 227 THE COMMON SEAL OF

Dated this 15 day of October 2020

UNCLE BOBS CLUB
ABN: 18 006 207 227

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF UNCLE BOBS CLUB

In relation to the independent audit for the year ended 30 June 2020, to the best of my knowledge and belief there have been:

(i) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*; and

(ii) No contraventions of APES 110 *Code of Ethics for Professional Accountants (including independence standards)*

M J HARRISON

Partner

PITCHER PARTNERS

MELBOURNE

Date:

UNCLE BOBS CLUB
ABN: 18 006 207 227

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 $	2019 $
Revenue and other income			
Other revenue		269,547	617,052
		269,547	617,052
Less: expenses			
Depreciation and amortisation expenses	3	(12,340)	(20,165)
Employee benefits expenses	3	(130,469)	(105,048)
Project expenditure		(54,629)	(504,826)
Other expenses		(59,368)	(95,646)
		(256,806)	(725,685)
Surplus / (deficit) in the current period		12,741	(108,633)
Other comprehensive income for the year		-	-
Total comprehensive income / (loss)		12,741	(108,633)

The accompanying notes form part of these financial statements.

UNCLE BOBS CLUB
ABN: 18 006 207 227

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 $	2019 $
Current assets			
Cash and cash equivalents	4	487,042	470,845
Receivables	5	10,335	7,211
Total current assets		497,377	478,056
Non-current assets			
Property, plant and equipment	6	138,763	151,103
Total non-current assets		138,763	151,103
Total assets		636,140	629,159
Current liabilities			
Payables	7	5,327	10,219
Provisions	8	1,157	2,025
Total current liabilities		6,484	12,244
Total liabilities		6,484	12,244
Net assets		629,656	616,915
Equity			
Accumulated surplus		629,656	616,915
Total equity		629,656	616,915

The accompanying notes form part of these financial statements.

UNCLE BOBS CLUB
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	2020 $	2019 $
Accumulated surplus		
Balance at beginning of the year	616,915	725,548
Movements in equity from:		
Surplus / (Deficit) in the current period	12,741	(108,633)
Balance at the end of the year	629,656	616,915

The accompanying notes form part of these financial statements.

UNCLE BOBS CLUB
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 $	2019 $
Cash flow from operating activities			
Receipts from fundraising		268,859	607,489
Interest received		688	9,835
Project expenditure paid		(52,289)	(505,836)
Payments to suppliers		(79,231)	(106,542)
Salary and wages paid		(121,830)	(100,840)
Net cash (used in) / provided by operating activities		16,197	(95,894)
Reconciliation of cash			
Cash at beginning of the financial year		470,845	566,739
Net (decrease) / increase in cash held		16,197	(95,894)
Cash at end of financial year	9(a)	487,042	470,845

The accompanying notes form part of these financial statements.

UNCLE BOBS CLUB
ABN: 18 006 207 227

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards - Reduced Disclosure Requirements, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board.

The financial report was approved by the directors as at the date of the directors' report.

The financial report is for the entity Uncle Bobs Club as an individual entity. Uncle Bobs Club is a company limited by guarantee, "the Company", incorporated and domiciled in Australia. Uncle Bobs Club is a not-for-profit entity for the purpose of preparing the financial statements.

The following are the significant accounting policies adopted by the company in the preparation and presentation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Basis of preparation of the financial report

Historical Cost Convention

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

(b) Revenue

Interest revenue is measured in accordance with the effective interest method.

Interest revenue is recognised when it becomes receivable on a proportional basis taking in to account the interest rates applicable to the financial assets.

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

(c) Contributions - Government Grants and Donations

A non-reciprocal donation is recognised when the right to receive a donation has been established.

When the entity receives grants but is obliged to give directly approximately equal value to the contributor, recognition of grant income will be deferred until the delivery of service.

(d) Income tax

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial Instruments

Donated financial assets

Financial assets donated to the group are recognised at fair value at the date the group obtains the control of the assets.

Classification of financial liabilities

Financial liabilities include trade payables, other creditors and loans from third parties including inter-company balances and loans from or other amounts due to director-related entities.

Non-derivative financial liabilities are subsequently measured at amortised cost, comprising original debt less principal payments and amortisation

Financial liabilities are classified as current liabilities unless the group has an unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

(f) Property, plant and equipment

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

Property

Freehold land and buildings are measured at cost, less accumulated depreciation and any accumulated impairment losses.

Plant and equipment

Plant and equipment is measured on the cost basis.

Depreciation

Land is not depreciated. The depreciable amount of all other property, plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held available for use, consistent with the estimated consumption of the economic benefits embodied in the asset.

Class of fixed asset	Depreciation rates	Depreciation basis
Buildings	4-10%	Straight line
Motor vehicles at cost	25%	Straight line
Office equipment at cost	5-20%	Straight line

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) 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.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

(h) Employee benefits

(i) Short-term employee benefit obligations

Liabilities arising in respect of wages and salaries, annual leave and other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the reporting period are measured at the (undiscounted) amounts based on remuneration rates which are expected to be paid when the liability is settled. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the statement of financial position.

(ii) Long-term employee benefit obligations

The provision for other long-term employee benefits, including obligations for long service leave and annual leave, which are not expected to be settled wholly before twelve months after the end of the reporting period, are measured at the present value of the estimated future cash outflow to be made in respect of the services provided by employees up to the reporting date. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee turnover, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that are denominated in the currency in which the benefits will be paid. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the change occurs.

Other long-term employee benefit obligations are presented as current liabilities in the statement of financial position if the company does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur. All other long-term employee benefit obligations are presented as non-current liabilities in the statement of financial position.

(i) Goods and services tax (GST)

Revenues, expenses and purchased 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.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Going concern

The financial report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

(k) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

NOTE 2: REVENUE AND OTHER INCOME

Donations received	268,836	607,149
Interest income	688	9,835
Other revenue	23	68
	269,547	617,052

NOTE 3: SURPLUS / (DEFICIT)

Surplus / (Deficit) has been determined after:		
Depreciation and amortisation	12,340	20,165
Employee benefits	130,469	105,048

NOTE 4: CASH AND CASH EQUIVALENTS

Cash on hand	463	112
Cash at bank	486,579	72,717
Cash on deposit	-	398,016
	487,042	470,845

NOTE 5: RECEIVABLES

CURRENT		
Other receivables	10,335	7,211

	2020 $	2019 $
NOTE 6: PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
At cost	290,341	290,341
Accumulated depreciation	(157,540)	(146,170)
	132,801	144,171
Motor vehicles at cost	27,874	27,874
Accumulated depreciation	(27,874)	(27,874)
	-	-
Office equipment at cost	35,450	35,450
Accumulated depreciation	(29,488)	(28,518)
	5,962	6,932
Total property, plant and equipment	138,763	151,103
(a) Reconciliations		
Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year		
Land and buildings		
Opening carrying amount	144,171	155,541
Depreciation expense	(11,370)	(11,370)
Closing carrying amount	132,801	144,171
Motor vehicles		
Opening carrying amount	-	2,116
Depreciation expense	-	(2,116)
Closing carrying amount	-	-
Office equipment		
Opening carrying amount	6,932	13,611
Depreciation expense	(970)	(6,679)
Closing carrying amount	5,962	6,932
Total property, plant and equipment		
Carrying amount at 1 July	151,103	171,268
Depreciation expense	(12,340)	(20,165)
Carrying amount at 30 June	138,763	151,103

		2020 $	2019 $
NOTE 7: PAYABLES			
CURRENT			
Unsecured liabilities			
Other creditors		58	5,144
Superannuation payable		2,214	2,369
Accrued expenses		3,055	2,706
		5,327	10,219
NOTE 8: PROVISIONS			
CURRENT			
Employee benefits	(a)	1,157	2,025
(a) Aggregate employee benefits liability		1,157	2,025
NOTE 9: CASH FLOW INFORMATION			
(a) Reconciliation of cash			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position is as follows:			
Cash on hand		463	112
Cash at bank		486,579	72,717
At call deposits with financial institutions		-	398,016
		487,042	470,845
NOTE 10: KEY MANAGEMENT PERSONNEL COMPENSATION			
None of the directors have,or are due to receive, remuneration from the company for the year ended 30 June 2020			
		-	-

NOTE 10: KEY MANAGEMENT PERSONNEL COMPENSATION (CONTINUED)

The names of directors who have held office during the year are:

Name	Appointment / resignation details
Paul Wayne Etherington	
Bronwen Ann Lamond	
Neil Terence Spitzer	
Ian David Jager	
Daryl Bruce Gates	
Steven Philip Bates	
John Alexander Traill	
Matthew Peter Lee	
Kelly Elizabeth Reaburn	(resigned June 2020)
Jacqueline Michelle Priest	
Sarah Jane Schultz	
Zoe Suzanne Leyden	(resigned October 2019)
Gregory John Reaburn	(resigned July 2020)
Sarah Kirsty Meney	(did not seek re-election at AGM October 2019)

NOTE 11: CAPITAL AND LEASING COMMITMENTS

(a) Operating lease commitments
Non-cancellable operating leases contracted for but not capitalised in the financial statements:

Payable		
- not later than one year	-	3,744
- later than one year and not later than five years	-	1,364
	-	5,108

A lease agreement was in place for the lease of photocopier in the office.

NOTE 12: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 30 June 2020 that has significantly affected or may significantly affect:

(a) the operations, in financial years subsequent to 30 June 2020, of the company, or
(b) the results of those operations, or
(c) the state of affairs, in financial years subsequent to 30 June 2020, of the company.

UNCLE BOBS CLUB
ABN: 18 006 207 227

DIRECTORS' DECLARATION

The directors declare that:

1. there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
2. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*
3. In the directors opinion, the financial statements and notes thereto, are in accordance with the Corporations Act 2001, including:

(a) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the Corporations Regulations 2001; and

(b) giving a true and fair view of the financial position of the consolidated entity as at 30 June 2020 and its performance for the year ended on that date.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013.*

This declaration is made in accordance with a resolution of the Board of Directors.

Director: _____

Paul Wayne Etherington

UNCLE BOBS CLUB INC. A.C.N. 006 207 227
THE COMMON SEAL OF

Director: S Bates

Steven Philip Bates

Dated this 15 day of October 2020

PITCHER PARTNERS

UNCLE BOBS CLUB
ABN 18 006 207 227
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF UNCLE BOBS CLUB

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the accompanying financial report of Uncle Bobs Club, a company limited by guarantee, "the Registered Entity", which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and 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 directors' 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 of the Registered Entity has been prepared in accordance with Division 60 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 2020 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Qualified Opinion

Cash donations are a significant source of fundraising revenue for the Registered Entity. The directors have determined that it is impracticable to establish control over the collection of cash donations 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 donations 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 the Registered Entity are complete.

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 auditor independence requirements of the *Australian Charities and Not for-profits Commission Act 2012* "ACNC Act" ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* "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.

PITCHER PARTNERS

UNCLE BOBS CLUB
ABN 18 006 207 227
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF UNCLE BOBS CLUB

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Registered Entity in meeting the requirements of 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.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Registered Entity's annual report for 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 Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

PITCHER PARTNERS

UNCLE BOBS CLUB
ABN 18 006 207 227
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF UNCLE BOBS CLUB

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 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.

PITCHER PARTNERS

UNCLE BOBS CLUB
ABN 18 006 207 227
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF UNCLE BOBS CLUB

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 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 director'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 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.

We communicate with those charged with governance 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.

M J HARRISON
Partner

PITCHER PARTNERS
Melbourne

October 2020