



Refugee Migrant Children Centre Ltd

ABN: 80 840 704 309

Financial report

For the year ended 30 June 2020

Pitcher Partners

Level 13, 664 Collins Street, Docklands VIC 3008

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REFUGEE MIGRANT CHILDREN CENTRE LTD

ABN: 80 840 704 309

DIRECTORS' REPORT

The directors present their report together with the financial report of Refugee Migrant Children Centre Ltd 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:

Alice Wojcik

Robert George Allen

Mark Burton

Jennifer Hill Resigned - 16 August 2019

Richard King Resigned - 25 February 2020

Ben Sacco Resigned - 10 December 2019

Lindsay Mackay Resigned - 27 April 2020

Karen Block Resigned - 27 April 2020

Ajay Rawal Appointed - 10 December 2020

Marina Panagacos Appointed - 10 December 2020

Devan Naidoo Appointed - 10 December 2020

Nicole Lovelock Appointed - 10 December 2020

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

Results

The profit of the company for the year after providing for income tax amounted to \$34,623 (2019 profit: \$479,669).

Significant changes in state of affairs

There were no significant changes in the company's state of affairs that occurred during the financial year, other than those referred to elsewhere in this report.

REFUGEE MIGRANT CHILDREN CENTRE LTD

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DIRECTORS' REPORT

Short-term and long-term objectives and strategies

RMCC's Strategic Plan for 2017-2020 outlines the focus and direction of the organisation. RMCC's five key goals are to:

1. Expand and develop our programs in our four focus areas in the Melbourne metropolitan area, with a core focus on Melbourne's West.
2. Build a sustainable and trusted organisation for our beneficiaries and donors.
3. Grow and improve our reputation and stakeholder engagement.
4. Consolidate governance of the organisation.
5. Increase employee and volunteer engagement.

We note that this strategic plan is currently being reviewed for the 2021 financial year.

Principal activities

RMCC helps kids from refugee and migrant backgrounds thrive in school and life.

Our purpose is to tackle the unique and complex barriers faced by children and youth between 5-18 years from refugee, asylum seeker and migrant backgrounds, who now call Australia home, through their post settlement journey so they become empowered individuals capable of creating their own opportunities.

We do this by providing unique and tailored mentoring programs in four focus areas of education, identity and belonging, life skills, and mental health and wellbeing, as well as upskilling teachers to better support the needs of the youth within the wider school community. This ensures each young person's needs are supported not only within our programs, but in all facets of their lives to achieve positive educational and social outcomes.

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

After balance date events

No 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.

REFUGEE MIGRANT CHILDREN CENTRE LTD

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DIRECTORS' REPORT

Information on directors

Alice Wojcik

CEO/Founder

Alice has a background in mathematics and financial planning, having worked in the banking and risk sector. Although Alice's passion lays with creating opportunities for vulnerable children, allowing them to succeed no matter what their background or circumstances, a cause she has dedicated herself to for more than 10 years.

Robert George Allen

Co-Founder/Head of Operations

Bobby Allen has studied in the areas of audio-engineering and community development, and holds over 10 years experience working with special needs and homeless children and youth through an array of organisations. Bobby also has over 5 years in project and event management.

Mark Burton

Director

Mark Burton is a Certified Practising Accountant and has over 20 years experience providing strategic and commercial advice to businesses and not-for-profit organisations. Previously a Director at Pitcher Partners, Mark has established his own commercial consultancy venture MCB Business. Over the past 4 years, Mark has been actively involved in providing settlement support and services to the Sudanese community.

Jennifer Hill

Director

Jennifer Hill is the Head of Communications for RedR Australia, bringing extensive experience across risk and crisis management, media and government relations, and corporate communications. She holds over 10 years of working for corporations and NGOs in some of the world's most dynamic geopolitical environments. Jennifer led humanitarian and emergency public affairs for World Vision Australia, including World Vision international's communications for its Syria response and media management for health initiatives in Somalia.

Richard King

Director

Richard King is a Managing Partner at GRACosway where he is a senior client lead, presenter, and public affairs consultant. Richard's breadth of board experience encompasses working as a Director of GRACosway Pty Ltd, and previously as a Director for the Government Relations Australia Advisory. Richard also currently serves as a Board Member for Screen Australia.

REFUGEE MIGRANT CHILDREN CENTRE LTD

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DIRECTORS' REPORT

Information on directors (Continued)

Ben Sacco

Director

Ben Sacco's leadership experience spans across Government, Corporate and the Not-For-Profit sector. Previously a Regional Officer for the Department of Education, Ben provided professional guidance and advisory support to 200+ Northern Region school principals. Ben is a highly driven and self-motivated individual with the belief that working collaboratively will build a more inclusive and capable Education system for the future. This lead Ben to founding his own venture, Education Economy, that initiates systemic change by creating clarity of purpose that drives targeted social and educational impact.

Lindsay Mackay

Director

Lindsay leads the Legal Department in Australia of Franklin Templeton Investments and has legal experience working in various private practice, government and in-house roles for over thirteen years. She has also worked as a company secretary for over eight years, including for listed companies, and is a Fellow of the Governance Institute of Australia and Chartered Secretary. Lindsay is passionate about programs that empower children and foster diversity and inclusion, including workplace giving and cultural exchange programs.

Karen Block

Director

Karen Block is a reasearch academic who is passionate about making a difference. She is currently Associate Director of the Evidence and Child Health Program in the Centre for Health Equity at the University of Melbourne. She works with refugee-background young people, women and families and the community organisations that support them with a focus on social inclusion, health inequalities, gender-based violence, and evaluating complex interventions.

Ajay Rawal

Director/Chairperson

Ajay has over 25 years of experience in the Strategy, Consulting and Mergers & Acquisitions market. He is a partner at PriceWaterhouse Coopers, Deals Consulting practice in Australia, with professional experience previously in the UK, Europe and Asia Pacific. Having previously lived as an East African Indian in Nairobi and Zambia, before imigrating to London, he has insight into the hardships experienced when moving to a new country and being part of an ethnic minority. As a strong believer in giving back to the community, he has used his experience to support many not for profit organisations. He is delighted to chair RMCC's board and support resettled children and their families in building a better life.

REFUGEE MIGRANT CHILDREN CENTRE LTD

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DIRECTORS' REPORT

Information on directors (Continued)

Marina Panagacos

Director/Secretary

Marina is Head of Legal at Australia Post, and brings 20 years' experience advising a broad range of international and Australian financial service providers on payment system and financial services regulation and compliance as well as freight and logistic entities on service delivery requirements, major commercial transactions and transformation programs. She holds a Graduate Diploma of Applied Corporate Governance. Marina is delighted to contribute to the RMCC board by combining her professional experience with her passion for education and supporting children to overcome experiences of disadvantage.

Devan Naidoo

Director

Devan has spent most of his working career guiding digital strategies and transformation engagements in the public and private sector across Africa, Europe and Australia. He founded a start-up technology strategy consulting business, and today works as Head of Planning and Design (Technology Strategy and Architecture) for UniSuper. Having grown up in South Africa under the Apartheid regime, Devan has been exposed to the traumatic effects of being oppressed and combines this personal experience with his professional skills to support RMCC.

Nicole Lovelock

Director

Nicole has led award-winning communications teams, invigorated brands, produced exceptional content across video/digital/social, championed internal comms and advised Boards, CEOs and Executives on PR strategy and crisis communications. She has over 10 years' experience leading teams across commercial, non-profit and cultural sectors, and is now Marketing and Engagement Manager at Bush Heritage Australia. She is passionate about applying her communication, marketing and fundraising expertise to help RMCC empower the next generation of leaders and role models to succeed, and to break down systemic barriers that stop that from happening.

Directors	Directors' meetings	
	Number eligible to attend	Number attended
Alice Wojcik	5	4
Robert George Allen	5	4
Mark Burton	5	5
Jennifer Hill	5	5
Richard King	5	4
Ben Sacco	5	3
Lindsay Mackay	5	5
Karen Block	5	3

REFUGEE MIGRANT CHILDREN CENTRE LTD

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DIRECTORS' REPORT

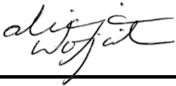
Members guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute to a maximum of \$5 each towards meeting any outstandings and obligations of the company. At 30 June 2020 the number of members was 2. The combined total amount that members of the company are liable to contribute if the company is wound up is \$10.

Auditor's independence declaration

A copy of the auditor's independence declaration in relation to the audit for the financial year is provided with this report.

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

Director: 

Alice Wojcik

Director: 

Robert George Allen

Dated this 12th day of February 2021

REFUGEE MIGRANT CHILDREN CENTRE LTD
ABN: 80 840 704 309

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF REFUGEE MIGRANT CHILDREN CENTRE LTD

In relation to the independent audit for the year ended 30 June 2020, to the best of my knowledge and belief there have been no contraventions of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.



S SCHONBERG

Partner



PITCHER PARTNERS

MELBOURNE

Date: 12 February 2021

REFUGEE MIGRANT CHILDREN CENTRE LTD

ABN: 80 840 704 309

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	2	<u>508,051</u>	<u>737,593</u>
		<u>508,051</u>	<u>737,593</u>
Less: expenses			
Depreciation and amortisation expense		(19,299)	-
Employee benefits expense		(157,543)	(58,011)
Occupancy expense		-	(8,469)
Finance costs		(3,143)	-
Program Expenses		(73,856)	(43,354)
Program Employee Benefit Expenses		(201,266)	(136,495)
Fundraising Expenses		(4,459)	(3,815)
Other expenses		<u>(13,862)</u>	<u>(7,780)</u>
		<u>(473,428)</u>	<u>(257,924)</u>
Profit before income tax expense		34,623	479,669
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income		<u><u>34,623</u></u>	<u><u>479,669</u></u>

The accompanying notes form part of these financial statements.

REFUGEE MIGRANT CHILDREN CENTRE LTD

ABN: 80 840 704 309

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	3	720,944	692,046
Receivables	4	30,521	-
Other assets	5	<u>9,272</u>	<u>9,346</u>
Total current assets		<u>760,737</u>	<u>701,392</u>
Lease assets	6	<u>53,074</u>	-
Total non-current assets		<u>53,074</u>	-
Total assets		<u>813,811</u>	<u>701,392</u>
Current liabilities			
Payables	7	36,917	35,284
Lease liabilities	6	18,898	-
Provisions	8	<u>46,290</u>	<u>25,167</u>
Total current liabilities		<u>102,105</u>	<u>60,451</u>
Non-current liabilities			
Lease liabilities	6	36,142	-
Provisions	8	<u>2,470</u>	<u>2,470</u>
Total non-current liabilities		<u>38,612</u>	<u>2,470</u>
Total liabilities		<u>140,717</u>	<u>62,921</u>
Net assets		<u>673,094</u>	<u>638,471</u>
Equity			
Accumulated Members Funds		<u>673,094</u>	<u>638,471</u>
Total equity		<u>673,094</u>	<u>638,471</u>

The accompanying notes form part of these financial statements.

REFUGEE MIGRANT CHILDREN CENTRE LTD
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	Contributed equity \$	Accumulated Members Funds \$	Total equity \$
Balance as at 1 July 2018	-	158,802	158,802
Profit for the year	-	<u>479,669</u>	<u>479,669</u>
Total comprehensive income for the year	-	<u>479,669</u>	<u>479,669</u>
Balance as at 30 June 2019	-	<u><u>638,471</u></u>	<u><u>638,471</u></u>
Balance as at 1 July 2019	-	638,471	638,471
Profit for the year	-	<u>34,623</u>	<u>34,623</u>
Total comprehensive income for the year	-	<u>34,623</u>	<u>34,623</u>
Balance as at 30 June 2020	-	<u><u>673,094</u></u>	<u><u>673,094</u></u>

The accompanying notes form part of these financial statements.

REFUGEE MIGRANT CHILDREN CENTRE LTD
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Cash flow from operating activities			
Operating grants and other receipts		270,475	220,979
Donations received		255,723	515,616
Payments to suppliers and employees		(485,053)	(217,650)
Interest received		1,943	998
Finance costs		<u>3,143</u>	<u>-</u>
Net cash provided by operating activities	9(b)	<u>46,231</u>	<u>519,943</u>
Cash flow from financing activities			
Principal portion of lease payments		<u>(17,333)</u>	<u>-</u>
Net cash provided by / (used in) financing activities		<u>(17,333)</u>	<u>-</u>
Reconciliation of cash			
Cash at beginning of the financial year		692,046	172,103
Net increase in cash held		<u>28,898</u>	<u>519,943</u>
Cash at end of financial year	9(a)	<u>720,944</u>	<u>692,046</u>

The accompanying notes form part of these financial statements.

REFUGEE MIGRANT CHILDREN CENTRE LTD

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**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 covers Refugee Migrant Children Centre Ltd as an individual entity. Refugee Migrant Children Centre Ltd is a company limited by shares, incorporated and domiciled in Australia. Refugee Migrant Children Centre Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

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

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) Leases

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the entity recognises a lease asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

Lease assets

Lease assets are initially recognised at cost, comprising the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date of the lease, less any lease incentives received, any initial direct costs incurred by the entity, and an estimate of costs to be incurred by the entity in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Subsequent to initial recognition, lease assets are measured at cost (adjusted for any remeasurement of the associated lease liability), less accumulated depreciation and any accumulated impairment loss.

Lease assets are depreciated over the shorter of the lease term and the estimated useful life of the underlying asset, consistent with the estimated consumption of the economic benefits embodied in the underlying asset.

REFUGEE MIGRANT CHILDREN CENTRE LTD
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Leases (Continued)

Lease liabilities

Lease liabilities are initially recognised at the present value of the future lease payments (i.e., the lease payments that are unpaid at the commencement date of the lease). These lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, or otherwise using the entity's incremental borrowing rate.

Subsequent to initial recognition, lease liabilities are measured at the present value of the remaining lease payments (i.e., the lease payments that are unpaid at the reporting date). Interest expense on lease liabilities is recognised in profit or loss (presented as a component of finance costs). Lease liabilities are remeasured to reflect changes to lease terms, changes to lease payments and any lease modifications not accounted for as separate leases.

Variable lease payments not included in the measurement of lease liabilities are recognised as an expense when incurred.

Leases of 12-months or less and leases of low value assets

Lease payments made in relation to leases of 12-months or less and leases of low value assets (for which a lease asset and a lease liability has not been recognised) are recognised as an expense on a straight-line basis over the lease term.

(c) Comparatives

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

(d) Other revenue and other income

Interest

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

Donations and Grants

Donation and grant revenue is recognised when received

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

REFUGEE MIGRANT CHILDREN CENTRE LTD
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 2: OTHER REVENUE AND OTHER INCOME		
Other revenue		
Interest income	1,943	998
Donations and grants	429,875	736,595
Other revenue	<u>76,233</u>	<u>-</u>
	<u>508,051</u>	<u>737,593</u>
NOTE 3: CASH AND CASH EQUIVALENTS		
Cash on hand	<u>720,944</u>	<u>692,046</u>
NOTE 4: RECEIVABLES		
CURRENT		
Other receivables	<u>30,521</u>	<u>-</u>
NOTE 5: OTHER ASSETS		
CURRENT		
Prepayments	922	922
Other current assets	<u>8,350</u>	<u>8,424</u>
	<u>9,272</u>	<u>9,346</u>

REFUGEE MIGRANT CHILDREN CENTRE LTD

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

2020

\$

NOTE 6: LEASE ASSETS AND LEASE LIABILITIES

Lease arrangements (30 June 2020)

The following information relates to the current reporting period only, and is presented in accordance with AASB 16 *Leases* (which was applied by the company for the first time in the current reporting period).

2020

\$

(a) Lease assets

Under lease	72,373
Accumulated depreciation	<u>(19,299)</u>
	<u>53,074</u>
Total carrying amount of lease assets	<u><u>53,074</u></u>

2020

\$

Reconciliations

Reconciliation of the carry amount of lease assets at the beginning and end of the financial year:

Land and buildings

Opening carrying amount	-
Balance taken up on application of AASB16	72,373
Depreciation	<u>(19,299)</u>
Closing carrying amount	<u><u>53,074</u></u>

(b) Lease liabilities

CURRENT

Lease Liability	<u>18,898</u>
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NON CURRENT

Lease liability	<u>36,142</u>
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Total carrying amount of lease liabilities	<u><u>55,040</u></u>
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(c) Lease expenses and cashflows

Interest expense on lease liabilities	3,143
Depreciation expense on lease assets	19,299
Cash outflow in relation to leases	17,333

REFUGEE MIGRANT CHILDREN CENTRE LTD
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 7: PAYABLES		
CURRENT		
Sundry creditors and accruals	<u>36,917</u>	<u>35,284</u>
NOTE 8: PROVISIONS		
CURRENT		
Employee benefits (a)	<u>46,290</u>	<u>25,167</u>
NON CURRENT		
Employee benefits (a)	<u>2,470</u>	<u>2,470</u>
(a) Aggregate employee benefits liability	48,760	27,637
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	<u>720,944</u>	<u>692,046</u>
	<u>720,944</u>	<u>692,046</u>
(b) Reconciliation of cash flow from operations with profit after income tax		
Profit from ordinary activities after income tax	34,623	479,669
Adjustments and non-cash items		
Depreciation	19,299	-
Changes in operating assets and liabilities		
(Increase) / decrease in receivables	(30,521)	(3,421)
(Increase) / decrease in other assets	74	-
Increase / (decrease) in payables	1,633	27,573
Increase / (decrease) in provisions	<u>21,123</u>	<u>16,122</u>
Cash flows from operating activities	<u>46,231</u>	<u>519,943</u>

REFUGEE MIGRANT CHILDREN CENTRE LTD
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 10: RELATED PARTY TRANSACTIONS

(a) Transactions with key management personnel of the entity or its parent and their personally related entities

Except for the below, the Directors act in an honorary capacity and are not paid for their services as Directors.

Ms Alice Wojcik & Mr Robert Allen, directors, are employed by the company and are paid wages.

There were no other transactions with related parties during the 2020 year.

NOTE 11: EVENTS SUBSEQUENT TO REPORTING DATE

Except for COVID-19 and subsequent government actions, the impact of which on the company cannot reasonably be determined with certainty at this time, 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.

NOTE 12: COMPANY DETAILS

The registered office of the company is:

Refugee Migrant Children Centre Ltd
21a Sun Crescent
SUNSHINE VIC 3020


REFUGEE MIGRANT CHILDREN CENTRE LTD
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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*.

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

Director: 

Alice Wojcik

Director: 

Robert George Allen

Dated this 12th day of February 2021

REFUGEE MIGRANT CHILDREN CENTRE LTD
ABN: 80 840 704 309

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF REFUGEE MIGRANT CHILDREN CENTRE LTD

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Refugee Migrant Children Centre Ltd, "the Company", which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other 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, the accompanying financial report of Refugee Migrant Children Centre Ltd, 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 Company'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 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 *Australian Charities and Not-for-profits Commission Act 2012* "ACNC Act" and the 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.

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 the financial reporting requirements of the ACNC Act and for such internal control as management 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, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

REFUGEE MIGRANT CHILDREN CENTRE LTD
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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF REFUGEE MIGRANT CHILDREN CENTRE LTD

Responsibilities of Management and Those Charged with Governance for the Financial Report (Continued)

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

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:

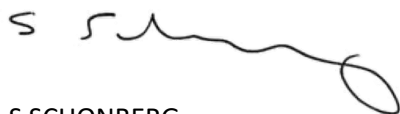
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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.

REFUGEE MIGRANT CHILDREN CENTRE LTD
ABN: 80 840 704 309

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF REFUGEE MIGRANT CHILDREN CENTRE LTD

Auditor's Responsibilities for the Audit of the Financial Report (Continued)

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 our audit.



S SCHONBERG

Partner



PITCHER PARTNERS

MELBOURNE

Date 12 February 2021