

**CANBERRA ORNITHOLOGISTS GROUP INCORPORATED
CANBERRA BIRDS CONSERVATION FUND**

ABN: 72 534 628 789

**FINANCIAL REPORT
FOR THE YEAR ENDED**

30 JUNE 2021

CANBERRA BIRDS CONSERVATION FUND

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2020-21	2019-20
Current Assets		
CBCF bank account	12,179	9,077
COG bank account	-	50
Total Assets	12,179	9,127
Current Liabilities		
Canberra Ornithologist Group	-	-
Total Liabilities	-	-
Net Assets	12,179	9,127
Equity		
Previous year's surplus/(deficit)	9,127	9,320
Current year's surplus/(deficit)	3,052	(193)
Accumulated earnings	12,179	9,127

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDING 30 JUNE 2021

	2020-21	2019-20
Income		
Donations		
Individuals	3,042	7,929
Organisations	-	-
Interest		
Bank Australia	10	78
Total Income	3,052	8,007
Expenses		
Grants	-	8,200
Total Expenses	0	8,200
Net Surplus/(Deficit)	3,052	(193)
Surplus from previous years	9,127	9,320
Accumulated Surplus	12,179	9,127

INDEPENDENT AUDIT REPORT ON THE CANBERRA ORNITHOLOGISTS GROUP INCORPORATED'S FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

To the Committee of the Canberra Ornithologists Group Incorporated.

Opinion

I have audited the financial report of the Canberra Ornithologists Group Incorporated, which comprises of the Statement of Financial Position, the Statement of Comprehensive Income and associated notes. In my opinion, the attached financial report presents fairly the results of the operations for the financial year ended 30 June 2021 for the Canberra Ornithologists Group Incorporated.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Canberra Ornithologists Group Incorporated 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 my audit in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

The financial report has been prepared on an accrual basis and no opinion is expressed as to whether this and other accounting policies used are appropriate to the needs of the Committee. In addition, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

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 applicable legislation 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 Canberra Ornithologists Group Incorporated'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 Canberra Ornithologists Group Incorporated or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Canberra Ornithologists Group Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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.



Rod Griffiths
Chartered Accountant
5 Yampi Place Fisher

18 October 2021