



Central Coast Community Council

2024/2025

ANNUAL REPORT



**Sector Support
Solution**

A Year of Innovation,
Endless Possibilities.



0425 277 518



www.thecccc.org.au



rdo@thecccc.org.au

Presented By:

Chief Executive Officer





Central Coast Community Council

Overview

Our Vision

To facilitate the Central Coast Community Services Sector in working together to improve the wellbeing of the NSW Central Coast community.

Our Mission

- Create opportunities for Sector organisations to come together and collaborate and share information, resources and expertise 
- Engage with NGOs and government to advocate for investing in building a stronger community 



Central Coast Community Council

CEO's Summary

The 2024–25 year was one of growth, resilience, and increasing influence for Central Coast Community Council, marked by organisational expansion, stronger sector visibility, and deepened collaboration across government, community, and academic partners.

Despite ongoing uncertainty arising from reliance on a single funding source and mounting pressures on an already stretched community services workforce, CCCC delivered all funding targets, strengthened internal systems, expanded sector engagement through our online communication platform, Connect & Collaborate, and progressed key initiatives including service mapping, training, advocacy, and innovation projects such as Short Takes.

Central Coast Community Council is strengthening its long-term sustainability by actively exploring income diversification, new partnerships, and opportunities to better leverage its assets, including membership services and digital platforms. This forward-looking approach supports continued stability and ensures CCCC remains an effective and responsive peak body for the community services sector.



Penny Newson

CEO Of Central Coast
Community Council

The sector is critically under-resourced, with many years without funding increases compounded by rising operational costs, eroding capacity and creating workforce instability.



Central Coast Community Council

President's Report

In the face of economic challenges and ongoing uncertainty surrounding directives from the Department of Communities and Justice (DCJ), CCCC has remained resolute. This resilience reflects the unwavering commitment of our staff, volunteers, and Board.

Read more on the following pages ...

Insights

The Central Coast Community Council (CCCC) exists for the Central Coast Community Services Sector work together to improve the wellbeing of the NSW Central Coast Community. Our mission is to ensure that services remain accessible, inclusive, and sustainable - ultimately enhancing the wellbeing of our community.





Central Coast Community Council

President's Report

We acknowledge the continued leadership of Dr Penny Newson (Chief Executive Officer) and Leonie Hanna (Communications Engagement Coordinator), and warmly welcome new team members Jessica England (Communications) and Jayden Golfis (Communications Engagement Officer), whose energy and enthusiasm have enriched our operations. We extend a deep thanks to volunteer Nina Pogosian for her outstanding contributions to the Service Mapping Project.

We also recognise the significant contributions of outgoing Board members Melinda Olsen and Jacqueline Larkin. Their expertise and dedication greatly strengthened our governance. While their departure posed recruitment challenges, the steadfast support of our current Board and the addition of Christine Burge, whose invaluable, deep knowledge of local community issues, have positioned CCCC for continued impact.

Our two sub-committees, Governance and Service Delivery, and Marketing and Communications, have remained active and effective, offering strategic guidance and driving improvements in governance and outreach.

Special thanks go to Gosford RSL Club for once again generously providing meeting space every second month for our general meetings.



Central Coast Community Council

President's Report

Summary of Key Achievements

Projects

Service Mapping Project: This tool will be a vital resource for both service providers and community members across the Central Coast.

'Short Takes – Big Ideas in Just 30 Minutes!': this dynamic initiative successfully delivered bite-sized insights and innovation to sector stakeholders.

Activities

Domestic Violence (DV) Initiatives: CCCC played a pivotal role in establishing the DV Primary Prevention Steering Committee and the DV Community of Practice.

Peak Body Collective: collaborations are underway with the NSW Social Development Agency Network to strengthen sector-wide advocacy and coordination.



Central Coast Community Council

President's Report

Financial Overview

Under the stewardship of CEO Dr Penny Newson, CCCC has maintained prudent financial management. Her strategic approach has enabled the organisation to deliver meaningful support to community service workers, despite limited resources. Her vision ensures that CCCC is well-positioned to navigate future uncertainties and continue aligning with our values and strategic direction.

Challenges and Lessons Learned

Operational Clarity: The role of CCCC within the DCJ framework remains undefined, with no increase in funding to be forthcoming.

Logistical Strain: Adapting to evolving expectations may place additional demands on our team's capacity and skillsets.

Staffing Pressures: Continued reliance on volunteers and a small staff cohort presents ongoing challenges for executive leadership.

Future Outlook

Agency Care and Connect Day: Scheduled for February 2026, this inaugural event is expected to become a cornerstone of our annual calendar.

Collaborations with Central Coast Council: Engagement with the new Community Development Team Leader signals promising partnership opportunities.



Central Coast Community Council

President's Report

Food Hub Proposal: A community-centred initiative presented by our CEO is under consideration.

Academic Collaboration: Plans are underway to partner with Dr Chris Krogh from the University of Newcastle's School of Humanities, Creative Industries and Social Science.

Sector Expansion: the development of a NSW Place-based Social Development Agencies Network will strengthen regional collaboration.

In closing, I extend sincere gratitude to our staff, volunteers, and Board members for their dedication and service. Your collective efforts ensure that CCCC remains a resilient and responsive organisation, capable of weathering challenges and driving positive change in our community.

Beth Bolte
President



Central Coast Community Council

Treasurer's Report

Annexure:

Audited CCCC – FY25 Financial Statements (commence on Page 13)

Items of note:

CCCC is in a sound financial position with net assets of \$136,568 and cash on hand of \$139,570 as at 30 June 2025.

This report is to be read in conjunction with the above annexure, Audited CCCC – FY25 Financial Statements, drawing your attention to the following:

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement by Members of the Committee

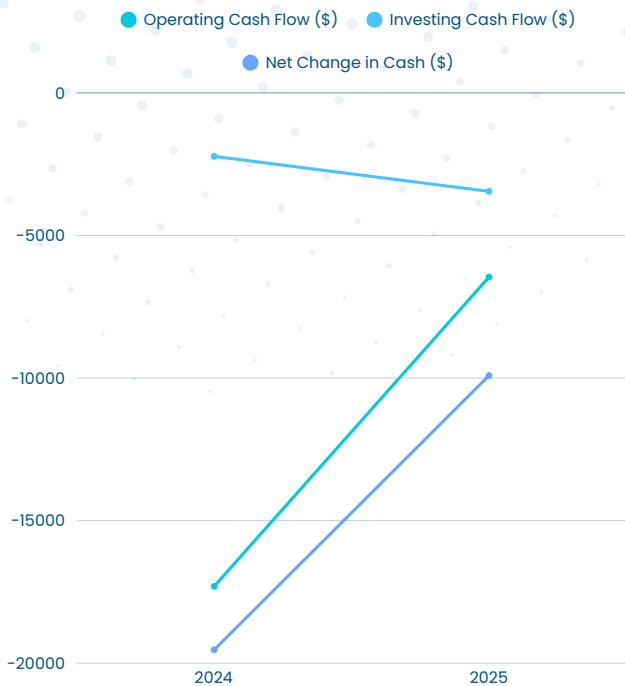
In the opinion of the Board, the financial statements as set out on pages 4 to 13:

- i. the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purpose of complying with the *Associations Incorporations Act 2009 (NSW)* and the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations;
- ii. the attached financial statements and notes comply with the Australian Accounting Standards as described in Note 1 to the financial statements;
- iii. The attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date;
- iv. There are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable; and
- v. The internal controls exercised by the incorporated association are appropriate and effective in accounting for all income receivable and applied by the incorporated association from all fundraising appeals.



Central Coast Community Council

Financial Report



Cash Flow Statement

The audited Central Coast Community Council Inc financials commence on Page 13 of this report.

Balance Sheet

As at 30 June 2025, Central Coast Community Council remains in a sound financial position with total assets of \$157,873 and net assets of \$136,568. Cash and cash equivalents continue to represent the majority of assets at \$139,570, providing a strong liquidity buffer to support ongoing operations. While total assets decreased slightly compared to the prior year, this reflects planned investment and operational use of funds rather than financial stress.



Central Coast Community Council

Corporate Governance

Board of Directors

Central Coast Community Council is guided by a strong and transparent governance framework that supports ethical decision-making, accountability, and compliance.

An experienced Board provides strategic oversight, supported by clear policies and sound internal processes, enabling CCCC to operate with integrity and remain responsive to the needs of the community services sector.

Risk Management

Central Coast Community Council takes a proactive approach to risk management, identifying and monitoring financial, operational, and reputational risks to ensure the organisation remains sustainable and resilient.

Risks are regularly reviewed by the Board and management, with appropriate controls in place to support compliance, continuity of services, and the wellbeing of staff, members, and partners.





Central Coast Community Council

Thank You

For Your Attention

Contact Information:



0425 277 518



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rdo@theccccc.org.au

*We help those
who help others*



Central Coast Community Council Incorporated
ABN 92 145 418 690

Financial Report
For The Year Ended
30 June 2025

Central Coast Community Council Incorporated
ABN 92 145 418 690
Financial Report
For The Year Ended 30 June 2025

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Central Coast Community Council Incorporated
ABN 92 145 418 690

Committee's Report

Your committee members submit the financial report of the Central Coast Community Council Incorporated (the Association) for the financial year ended 30 June 2025.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Members

Beth Bolte	President
Jayden Golfis	Vice President
Nerida Turrise	Treasurer
Veronica Nash	Secretary
Souzan Yates	Member

Wandid Young member
Brendan Jansen member

Principal Activities

The principal activities of the Association during the financial year were to support community service organisations to disseminate information and co-ordinate area responses for service providers/groups on the Central Coast.

Significant Changes

There have been no significant changes in the operations of the Association for the year ended 30 June 2025.

Operating Result

The surplus from operations for the year ended 30 June 2025 amounted to \$5,215 (2024: Deficit \$36,212).

Signed in accordance with a resolution of the Members of the Committee.



President

Dated: *14/10/25*

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement of Profit or Loss & Other Comprehensive Income
For The Financial Year Ended 30 June 2025

	Note	2025 \$	2024 \$
Department of Justice – TEI Funding	2	139,476	134,435
Other Revenue	2	3,016	3,999
		142,492	138,434
Employee benefits expenses		(110,068)	(141,136)
Accounting and auditing expenses		(5,218)	(5,020)
Community donations		-	(5,210)
Insurance expense		(4,123)	(3,799)
Conferences and workshops		(1,076)	(2,037)
Depreciation expense		(3,731)	(5,207)
Other expenses		(13,061)	(12,237)
		(137,277)	(174,646)
Surplus / (Deficit) for the year		5,215	(36,212)
Total comprehensive for the year		-	-
Total comprehensive surplus / (deficit) attributable to the members of the association		5,215	(36,212)

The accompanying notes form part of these financial statements.

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement of Financial Position As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current Assets			
Cash and Cash Equivalents	3	139,570	149,484
Other Assets	4	7,955	6,689
Total Current Assets		<u>147,525</u>	<u>156,173</u>
Non-Current Assets			
Plant and Equipment	5	2,903	1,230
Intangible Assets	6	7,445	9,395
Total Non-Current Assets		<u>10,348</u>	<u>10,625</u>
Total Assets		<u>157,873</u>	<u>166,798</u>
Liabilities			
Current Liabilities			
Trade and Other Payables			
Employee Benefits			
Total Current Liabilities	7	6,368	14,885
	8	12,159	13,913
Non-Current Liabilities		<u>18,527</u>	<u>28,798</u>
Employee Benefits			
Total Non-Current Liabilities	8	2,778	6,647
Total Liabilities		<u>2,778</u>	<u>6,647</u>
		<u>21,305</u>	<u>35,445</u>
Net Assets		<u>136,568</u>	<u>131,353</u>
Equity			
Retained Earnings		136,568	131,353
Total Equity		<u>136,568</u>	<u>131,353</u>

The accompanying notes form part of these financial statements.

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement of Changes in Member's Funds
For the Financial Year Ended 30 June 2025

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	167,565	167,565
Deficit for the year	(36,212)	(36,212)
	<hr/>	<hr/>
Balance at 30 June 2024	131,353	131,353
Surplus for the year	5,215	5,215
Balance at 30 June 2025	<hr/>	<hr/>
	136,568	136,568
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement of Cash Flow As at 30 June 2025

	Note	2025 \$	2024 \$
Cash flow from operating activities			
Receipts from customers			
Interest received		139,704	134,470
Payments to suppliers and employees		1,958	3,967
Net cash used in by operating activities		(148,122)	(155,744)
		<u>(6,460)</u>	<u>(17,307)</u>
Cash flow from investing activities			
Payments for plant and equipment		(2,297)	(1,271)
Payments for intangible assets		(1,157)	(955)
Net cash used in investing activities		(3,454)	(2,226)
		<u>(3,454)</u>	<u>(2,226)</u>
			(19,533)
Net decrease in cash held		(9,914)	169,017
Cash at beginning of the financial year		149,484	149,484
Cash at end of the financial year	4	<u>139,570</u>	

The accompanying notes form part of these financial statements.

Central Coast Community Council Incorporated

ABN 92 145 418 690

Notes to the Financial Statements

For The Year Ended 30 June 2025

Note 1. Summary of Significant Accounting Policies

Basis of Preparation

The financial report is a special purpose financial report in order to satisfy the financial reporting requirements of the Associations Incorporations Act 2009 and the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations. In the Committee's opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

Central Coast Community Council Incorporated is an association registered under Associations Incorporations Act 2009 and domiciled in New South Wales.

The financial report is prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically, current valuation of non-current assets.

Significant accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

These are special purpose financial statements that have been prepared for the purpose of complying with the New South Wales legislation the Associations Incorporation Act 2009 and the Australian Charities and Not-for-profits Commissions Act 2012 and associated regulations. The Committee have determined that the accounting policies adopted are appropriate to meet the needs of the members of the Central Coast Community Council Incorporated.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the AASB and the disclosure requirements of AASB 101 'Presentation of Financial Statements'; AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors'; AASB 1048 'Interpretations of Standards' as appropriate for not-for-profit oriented entities.

Revenue Recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Grants and Donations

Non-reciprocal grants are recognised as income when the grant is received. Reciprocal grant income is recognised on a percentage completion basis. When this cannot be reliably estimated, revenue is only recognised to the extent of the recoverable costs incurred to date, with the remainder carried forward in the statement of financial position.

Central Coast Community Council Incorporated

ABN 92 145 418 690

Notes to the Financial Statements
For The Year Ended 30 June 2025

Note 1. Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Income Tax

The Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended it is exempt from income tax.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the assets and liabilities statement.

Plant and Equipment

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including building, but excluding freehold land, is depreciated on a straight-line basis over their useful lives to the economic entity commencing from the time the asset is held ready for use:

Plant and Equipment 3 years

The residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate at each reporting date.

Central Coast Community Council Incorporated

ABN 92 145 418 690

Notes to the Financial Statements
For The Year Ended 30 June 2025

Note 1. Summary of Significant Accounting Policies (continued)

Plant and Equipment (continued)

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit and loss. Any revaluation surplus reserve relating to the item disposed of it transferred directly to retained profits.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

Intangibles

Website

Significant costs associated with website development are capitalised and amortised on a straight-line basis over the period of their expected useful life, which has been assessed as being 5 years.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognitions of the liability.

Employee Benefits

Short-Term employee Benefits

Liabilities for wages and salaries including non-monetary benefits, annual leave and long services leave expected to be settled within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other Long-Term Employee Benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and period of service. Expected future payments and discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

From 1 July 2025, the NSW Community Services Industry Portable Long Service Leave (PLSL) scheme commenced. This legislative change has been incorporated into the long service leave provision at 30 June 2025, resulting in a revised calculation of the liability. The detailed methodology and key assumptions used in calculating the long service leave provision are disclosed in Note 8.

Central Coast Community Council Incorporated
ABN 92 145 418 690

Notes to the Financial Statements
For The Year Ended 30 June 2025

Note 1. Summary of Significant Accounting Policies (continued)

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, unless the GST incurred is not recoverable from the Australian Tax Office. In this case it is recognised as part of the cost of acquisition of the asset or as part of expense.

Receivables and payables are stated inclusive of the amount of GST receivables or payable. The net amount of GST recoverable from the tax authority, are presented as operating cash flows.

Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

Impairment of Assets

At each reporting date, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Central Coast Community Council Incorporated
ABN 92 145 418 690

Notes to the Financial Statements
For The Year Ended 30 June 2025

	2025 \$	2024 \$
Note 2. Revenue and Other Income		
Revenue		
Department of Communities & Justice – TEI funding	139,476	134,435
	139,476	134,435
Other income	2,809	3,967
Interest income	207	32
Other income	3,016	3,999
	142,492	138,434
Total revenue and other income		
Note 3. Cash and Cash Equivalents		
Cash at bank	47,160	58,845
Term deposit	92,410	90,639
	139,570	149,484
Note 4. Other Assets		
Prepayments	7,104	6,689
Accrued interest	851	-
	7,955	6,689
Note 5. Plant and Equipment		
Office equipment – at cost	9,802	8,415
Less: Accumulated depreciation	(6,899)	(7,185)
Total plant and equipment	2,903	1,230

Central Coast Community Council Incorporated
ABN 92 145 418 690

Notes to the Financial Statements
For The Year Ended 30 June 2025

	2025 \$	2024 \$
Note 6. Intangible Assets		
Website – at cost	17,112	15,955
Less: Accumulated amortisation	(9,667)	(6,560)
	7,445	9,395
Note 7. Trade and Other Payables		
Trade payables		
GST payable	324	4,592
Accrued expenses	2,248	2,289
Other payables	-	910
	3,796	7,094
	6,368	14,885
Note 8. Employee Benefits		
Current		
Annual leave	12,159	13,913
Non-current		
Long service leave	2,778	6,647
Total Employee Benefits	14,937	20,560

The long service leave provision has been calculated in accordance with the NSW Community Services Industry Portable Long Service Leave (PLSL) scheme. The provision represents management's best estimate of future outgoing cashflows, using a probability-weighted method to reflect expected service patterns within the industry, assuming all employees of the company are included in the scheme.

The rates applied to employees based on years of service are as follows:

- 7 years and above: 100% of entitlement
- 5 to 6 years: 80% of entitlement
- 3 to 4 years: 45% of entitlement
- 0 to 3 years: 25% of entitlement

Note 9. Association Details

The registered office of the association is:

Care of Fortunity: 167B The Entrance Road, Erina NSW 2250

The principal place of business is:

Care of Fortunity: 167B The Entrance Road, Erina NSW 2250

Central Coast Community Council Incorporated
ABN 92 145 418 690

Statement by Members of the Committee

In the opinion of the Board, the financial statements as set out on pages 4 to 13:

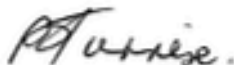
- i. the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purpose of complying with the *Associations Incorporations Act 2009* (NSW) and the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations;
- ii. the attached financial statements and notes comply with the Australian Accounting Standards as described in Note 1 to the financial statements;
- iii. The attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date;
- iv. There are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable; and
- v. The internal controls exercised by the incorporated association are appropriate and effective in accounting for all income receivable and applied by the incorporated association from all fundraising appeals.

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



President

Dated this day  14/10/25



Independent Auditor's Report To The Members Of Central Coast Community Council Incorporated

Opinion

We have audited the accompanying financial report of Central Coast Community Council Incorporated (the Association) which comprises the statement of financial position as at 30 June 2025 and the statement of profit or loss & other comprehensive income for the year ended, notes comprising a summary of material accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion the financial report of Central Coast Community Council Incorporated is in accordance with the Associations Incorporation Act (NSW) 2009 including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 and the Associations Incorporation Act (NSW) 2009.

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 Association in accordance with the auditor's independence requirements and the ethical requirements of the Accounting

Professional and Ethics 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

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial report is a special purpose financial statement and has been prepared to assist the association to meet the requirements of the Associations Incorporations Act (NSW) 2009. As a result, the financial report may not be suitable for another purpose.

Other Information

The Management Committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2025 but does not include the financial report or 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 materially misstated.

If, based on the work performed, we conclude that there is a material misstatement of this other information, we are required to report on this fact. We have nothing to report in this regard.

FORTUNITY
FOR ASSOCIATION MEMBERS

Independent Auditor's Report To The Members Of Central Coast Community Council Incorporated

Responsibilities of Committee Members for the Financial Report

The Committee Members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Associations Incorporations Act (NSW) 2009 and for such internal control as the Committee Members 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, the Committee Members are responsible for assessing the Association'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 the Committee Members either intends to liquidate or to cease operations, or has no realistic alternative but to do so.

The Management Committee are responsible for overseeing the Associations 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 it 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism 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 controls.
- Obtain an understanding of internal controls relevant to the audit in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association'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 Association'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 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 or conditions may cause the entity to cease to continue as a going concern.

Independent Auditor's Report To The Members
Of Central Coast Community Council Incorporated

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

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Association's to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Association's audit. We remain solely responsible for our opinion.

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 deficiencies in internal control that we identify during our audit.

Fortunity Assurance



Adrian Thompson
Partner

155 The Entrance Road
ERINA NSW 2250
Dated: 14 October 2025