



WIMMERA HEALTH CARE GROUP
FOUNDATION

ANNUAL REPORT

2017-2018

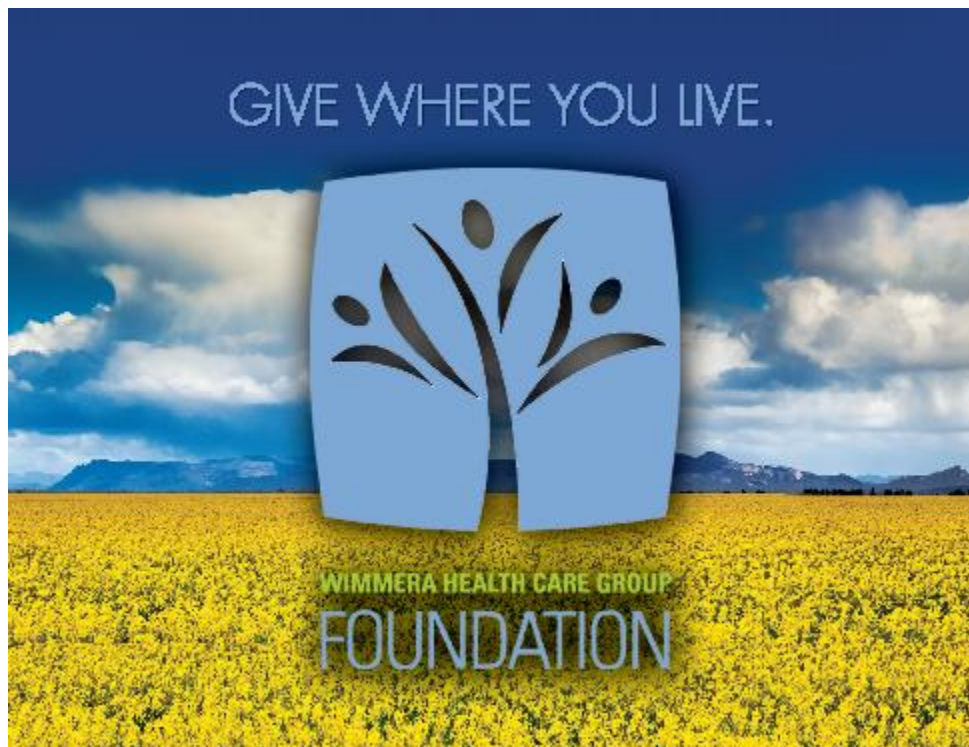


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Introduction

Wimmera Health Care Group Foundation (Foundation) was established in 1989 and launched in 1990, to improve the health care of the Wimmera people by raising money through donations, fundraising and bequests to fund special projects within the Wimmera Health Care Group (WHCG) campuses of Horsham and Dimboola.

The Foundation is a public charitable fund overseen by a skills based Board of Trustees representing our local community. The Foundation is a Deductible Gift Recipient (DGR) that can receive tax deductible gifts. It is a public ancillary fund covered by Item 2 of the table in section 30-15 of the [Income Tax Assessment Act 1997](#).

WHCG Foundation Trustees acknowledge the support of ACE Radio, Horsham.



THE
WEEKLY ADVERTISER

Board of Trustees (current)

Graeme Hardman (Chairman)

Graeme is a retired solicitor having practiced for some 40 years with Horsham law firm Power and Bennett. Graeme acted as honorary solicitor to the Foundation until his retirement in 2018. He has been a trustee since the Foundation was established in 1989.



Penelope Manserra (Deputy Chairman)

Penelope is a Certified Financial Planner and Partner of Hillross Financial Services and joined the Wimmera Health Care Group Board of Trustees in 2010. Penelope is actively involved in many other community pursuits focusing around her children and business interests.



Alison Butler

Alison joined the Board of Trustees in 2010 bringing extensive experience across Insurance, Finance, Welfare and Employment industries. Alison enjoys learning about holistic and healthy lifestyle choices, volunteering in community activities and raising her family with her husband, Phil.



Sue Frankham

Sue first became involved with the Foundation in 2008 when she was employed as Wimmera Health Care Group's Community Liaison Officer, which incorporated the role of Foundation Administrator. Sue is passionate about the Foundation and the important role it plays in supporting the Wimmera Health Care Group and joined the Board of Trustees in 2013. She is currently employed in the Mayor's office at Horsham Rural City Council.



Brenda Whitworth

Brenda grew up in the Otway's, before moving to Horsham in 1990. Brenda spent 15 years as a primary teacher before a career change saw her move to Horsham. A role with 3WM, MixxFM and The Weekly Advertiser saw her develop a real love for the Wimmera and its people. In recent years Brenda has been an active member of the FOFz group, helping to raise much needed funds for the Wimmera Health Care Group. This, together with helping and supporting family here in Horsham and her partner are a worthwhile way to spend retirement.



David Johns

David joined the board of Trustees in November 2018. David, born and raised in Horsham returned in 2003 after spending 10 years in Adelaide and Darwin. David is the Owner and Director of Horsham Doors & Glass since 2004. Over the last 15 years, David has been actively involved in sporting, community groups and committee's. David also heads up the local 3wm radio sports program 'The Shirtfront' and is a member of the Local Football broadcast team.



David is married to Emilia and has three children. David joined the Board of Trustees to continue the great work the WHCG foundation does for Horsham and the broader community and also in remembrance of his late father Dr Don Johns, who was a founding member of the WHCG Foundation.

Josephine Johns

Josephine is newly welcomed to the Board of Trustees. Born and raised in Horsham, then after living interstate and abroad, returned to Horsham in 2007. Since returning to Horsham, Josephine has been actively engaged with the local community through Red Cross, the Uniting Church and serving the community as a Justice of the Peace for Victoria. Josephine treasures time with her husband and family, and looks forward to contributing to the wider community through the WHCG Foundation.



Strategic Plan 2014-2020

2020 Vision

Give Where You Live

Mission

The aim of the Foundation is to raise money through donations, bequests and fundraising. The monies received are invested wisely and only the income generated from the investments is used to fund special projects at both the Horsham and Dimboola campuses which directly benefit the people of the Wimmera guaranteeing the highest quality health care.

Values

- Competent
- Accountable
- Ethical
- Transparent Governance

Strategic Goals

By the year 2020 the Foundation will have

1. a capital base of \$2 million
2. 200 Foundation 500PLUS Donors
3. funded two major projects of over \$200,000
4. 20% of the revenue coming from outside Horsham
5. continuing excellence in Good Governance

Chairman and Administrator's report

The Wimmera Health Care Group Foundation continues to move forward and is on target to meet the goals set out in its strategic plan (for 2020). The capital base at 30 June 2018 was \$1.64 million with a goal to reach \$2 million by 2020, and there are 86 Foundation 500 members against a target of 200.

During the financial year the Foundation contributed to two major projects within the local healthcare group reinforcing its vision to provide quality healthcare for the people of the Wimmera Mallee region.

The Foundation has increased its pledge to the Wimmera Cancer Centre from \$250,000 to \$420,000, by 2020, making it the largest financial contributor (non-Government) to this important project. The Foundation believes this is one of the most important projects within our community with one in three people in the broader Wimmera region being touched by cancer at some stage in their lives.

A further contribution of \$75,000 was made in the 2017/18 year to the Wimmera Cancer Centre build, bringing the total contributions to \$280,000. The Foundation looks forward to this special purpose built facility accommodating the needs of our community from early 2019.

The Foundation also provided funds to purchase a Navigator Wireless Gamma Probe System for sentinel node identification. This equipment, valued at \$50,000 means a less invasive option in the treatment of breast cancer and melanoma patients. The surgeon can target affected lymph nodes, instead of removing all the lymph nodes in the armpit. Patients can now have this treatment at Horsham, thus eliminating some of the travel impost and enabling them to remain within their local support networks.



Pictured L-R Maree Markby, Nikki Campbell, Graeme Hardman

We extend our gratitude to current Foundation 500 members who continue to donate each year. These regular contributions greatly assist in planned funding availability for special projects within the Wimmera Health Care Group.

We invite members of the community to consider joining Foundation 500. There is a choice of a \$500 (Gold) or \$1,000 (Platinum) annual pledge for five years which has proven to be a popular way to donate. Foundation 500 members receive priority notification and pre-sale ticket offers to

the ever popular Friends of the Foundation (FOFz) events. Foundation 500 members also have their name displayed on the Foundation 500 honour board in the main entrance of both hospital campuses at Horsham and Dimboola. Further information is available at www.whcgfoundation.org.au or by contacting Jacqui on 03 5381 9098.

We congratulate the fundraising arm of the Foundation, Friends of the Foundation who have once again had a very successful year. FOFz was established in 2012, and has raised approximately \$205,000, up to and including this financial year. We thank the band of hard working and dedicated volunteers on this tremendous achievement.

We would like to acknowledge the work of the WHCG Board of Management, Chief Executive Office and staff as we work collaboratively to provide better healthcare for the Wimmera and broader region.

We thank the Board of Trustees and WHCG Chief Executive Officer – Catherine Morley for their ongoing support and we look forward to continuing the work of the Foundation in conjunction with the Wimmera Health Care Group.

We would like to advise of some recent changes to the Board of Trustees.

Mr Tony Schneider resigned his position on the Board. Tony joined the Board in 2012 and has been a valued member including oversight of the marketing and relationships portfolios. We thank Tony sincerely for his tenure.

The Board of Trustees are pleased to welcome David Johns and Josephine Johns, children of founding member and previous WHCG Foundation Chair, Dr. Don Johns OAM. David and Josephine bring new skills and knowledge to the Board and look forward to continuing the passion of their late father.

We ask that you please spread the word to *'Give Where Your Live'*.



Graeme Hardman – Chair



Jacqui Hill - Administrator

Benefactors, Members and Donors as at 30 June 2018

All donations to the Wimmera Health Care Group Foundation help to secure the long term future of Wimmera Health Care Group. The Trustees of the Wimmera Health Care Group Foundation recognise the generosity of donors by awarding the following titles:

Benefactors (donations of \$50,000 to \$250,000)

- Mrs Jill Clifford
- Mrs Jeanette Hardman
- Horsham United Friendly Society
- Mr Frank Lockwood
- Mrs Maree Taberner

Mrs Clifford, Mrs Hardman and Mrs Taberner have been awarded Benefactor status in recognition of having donated Charitable Life Insurance Policies assigned to the Wimmera Health Care Group Foundation. The exact amount of their ultimate donation is dependent upon their respective life expectancy and the performance of the fund.

Members (donations of \$5,000 to \$50,000)

- Estate of JAC and HWF Van Dyk
- Kimberley Foundation
- Mr Clive Smith
- Mr Tim and Mrs Debi Coller
- Wimmera Growers of Native Plants Inc.
- Dr Jennifer Smith
- Mr Royce and Mrs Jeanne Raleigh
- Mr Alex Goudie
- Mr Luca Goudie
- Mr Mervin Charlton

Donations of \$100 to \$5,000

- Mrs M Brouwer
- Mr G and Mrs J Brown
- Conundrum Holdings
- Estate LAG Crouch
- Conundrum Holdings
- Grampians Olive Co
- Mr and Mrs K Haby
- Mrs B Hair
- Dr P and Mrs R Haslau
- Hillross Horsham
- Mrs B Hair
- Mr G and Mrs K Hollaway
- Mrs J Hopper
- Mr G & Mrs M Kitchen
- Lions City of Horsham
- Mr M and Mrs J Munn
- Mr and Mrs J McCredden
- Mr J and Mrs C Pietsch
- Mr J and Mrs B Russell
- Mr J and Mrs M Shearwood
- Mr P and Mrs M Smith
- Mr B Synder
- Mrs G Vanderwaal
- Mr D Winfield

Staff Payroll Deductions

- Mrs J Dumesny
- Mrs D Hooper and Mr K Cooper
- Mr J Leslie
- Mrs L Mason
- Mrs T Mellings
- Mrs A Richards
- Mrs R Tucker



PLATINUM Donors - (\$1,000 or more per year for FIVE years)

Apex Club 15 of Horsham	Laird, Alice & Louise
Brown, Peter & Wendy	Leembruggen, David & Denise
Clarke, Rodney & Jenny	Manserra, Celeste & Penelope
Dimboola Campus Appeals Auxiliary	May Park Executive Apartments
Fleming, Helen	Miller, George
Goudie, Richard & Susan	Simpsons....the labour hire specialists
Hall, Stuart & Kris	Thai Basil
Hardman, Graeme & Jeanette	Tursi, Franz & Rhonda
Heard, In memory of Nigel	Ward, Ian & Wilma
Hiam, Denise	Wes Davidson Real Estate PRD Nationwide



GOLD Donors - (\$500-\$999 per year for FIVE years)

Adlington, John & Jacky	Leslie, Jonathon
BCH Accountants	LOCKS Constructions
Baker, Ian & Jill	McBurney, Aeneas
Butler, Phil & Alison	McDonalds Horsham
CHS Group Australia Pty Ltd	Meagher, Wayne "Skittlz"
Clark, Bronwen	Meritum Financial Group
Clarke, Michael & Pamela	Merlo, Jason & Megan
Conundrum Holdings Pty Ltd	Miller, Peter
Cramer, Peter & Jill	MINK Hair
CWA May Branch Horsham	Newton, Les and Kathryn

Dandy, Simon & Samara	Norton, Rob & Debbie
Delahunty, Hugh & Judie	Nurse, Garth & Rosemary
Dimboola Guardian Pharmacy	Pyers, In Memory of MJ Pyers
Dimboola RSL Sub Branch	Quota International of the Wimmera Inc.
Dowling, Anthony & Letitia	Rotary Club of Horsham East
Dowsley, Ken & Mary	Ryan, Michael & Margaret
Frankham, Alan & Sue	Schneider, Anthony
Gerlach, Graham & Bronwyn	Schulz, Rod & Peter
Goudie, Ron & Sue	Scott, Chris & Julie
Grampians Olive Co	Shade, Kerry
Greenbank Family Trust	Smallaire Pty Ltd
Hadley, David & Caroline	Spence, In Memory of Donald and Wendy
Hillross Horsham	Taylor, Peter & Sally
Hobbs, Daryl & Roz	Tucker, Roxanne
Hollaway, Grant & Katherine	WBH Ladies Auxiliary
Hooper, Denise & Kris Cooper	WBH Past Trainees Association
Horsham Doors and Glass	Whitworth, Brenda
Horsham Motor Company	Wilson, Ian & Marion
Jackman, Paul & Liz	Wimmera Design & Print
Johns, Don & Jo	Wimmera Drytron & Bug R Off ! Pest Busters
King, Ian	Wimmera Office Equipment
Kuhne, Joan	Wimmera Outdoors
Laser Electrical	Winfield, Dean

Friends of the Foundation report

The WHCG Friends of the Foundation (FOFz), the fundraising arm of the Foundation, continues to be an active, enthusiastic, committed group of about 20 volunteers.

Since 2012, FOFz have raised in excess of \$205,000 for the Foundation including more than \$30,000 this financial year.

2017-2018 was a busy year in terms of events which included:

- Seppelts Dine Deep Dinner – August 2017
- Movie night – Victoria and Abdul – September 2017
- Golden Duck Dinner at Horsham International Hotel – October 2017
- Melbourne Cup Day Luncheon – November 2017
- Wines in the Vines at Norton Estate – November 2017
- The Great Wimmera River Duck Race – November 2017
- Movie night – The BBQ – February 2018
- Shiraz ‘n Snags with Don McRae’s Son of Grace Wines – April 2018
- Masons of Bendigo – luncheon – May 2018

as well as receiving money from buskers who perform at Horsham Plaza, and passing the donation bucket around Horsham Plaza Country Music Festival Buskers Competition.

Thank you to each and every one of the Friends of the Foundation, their family members who often help out, the numerous sponsors and those wonderful people who attend events.

FOFz love running events and always put the FUN into FUNdraising!



The Wimmera Health Care Group Foundation

A.B.N. 56 472 875 652

FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2018

Wimmera Health Care Group Foundation

Statement of Comprehensive Income for the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
Revenue from Operating Activities	(3)	169,901	147,346
Expenses from Continuing Operations	(4)	(73,413)	(77,998)
Surplus for the Year		<u>96,488</u>	<u>69,348</u>
Revaluation of available-for-sale financial assets (11a)		53,321	53,130
Total Comprehensive Income		<u>149,809</u>	<u>122,478</u>

This statement should be read in conjunction with the accompanying notes

Wimmera Health Care Group Foundation

Balance Sheet as at 30 June 2018

<u>Current Assets</u>	Note	2018 \$	2017 \$
Cash and Cash Equivalents	(6)	104,692	126,560
Financial Assets		203,356	100,000
Total Current Assets		<u>308,048</u>	<u>226,560</u>
 <u>Non Current Assets</u>			
Other Financial Assets	(8)	1,333,289	1,264,968
Total Non Current Assets		<u>1,333,289</u>	<u>1,264,968</u>
Total Assets		<u>1,641,337</u>	<u>1,491,528</u>
<u>Current Liabilities</u>		<u>0</u>	<u>0</u>
Net Assets		<u>1,641,337</u>	<u>1,491,528</u>
 <u>Equity</u>			
Settled Sum	(11 a)	100	100
Available for Sale Revaluation Reserve	(11 a)	395,911	342,590
Accumulated Surplus	(11 a)	1,245,326	1,148,838
Total Equity		<u>1,641,337</u>	<u>1,491,528</u>

This statement should be read in conjunction with the accompanying notes

Wimmera Health Care Group Foundation

Statement of Changes in Equity for the Year Ended 30 June 2018

	Note	\$
Balance at 1st July 2016		1,369,050
Total Comprehensive Income		122,478
Balance at 30th June 2017		<u>1,491,528</u>
Balance at 1st July 2017		1,491,528
Total Comprehensive Income		149,809
Balance at 30th June 2018		<u>1,641,337</u>

This statement should be read in conjunction with the accompanying notes

Wimmera Health Care Group Foundation

Cash Flow Statement for the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Donations Received		64,049	40,645
Fundraising		30,782	35,113
Interest Received		4,035	980
Dividends		50,061	49,321
Refund of Imputation Credits		20,974	21,287
Payments for Supplies and Services		(3,413)	(2,109)
Transferred Donations & Interest Collected on behalf of Wimmera Cancer Centre		-	(889)
Donations Paid Out		<u>(70,000)</u>	<u>(75,000)</u>
Cash Generated from Operating Activities	(7)	<u>96,488</u>	<u>69,348</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Purchases of Investments		<u>(118,356)</u>	<u>(100,000)</u>
Cash Used in Investing Activities		<u>(118,356)</u>	<u>(100,000)</u>
Net Increase/(Decrease) in Cash Held		(21,868)	(30,652)
Cash at Beginning of Year		126,560	157,212
Cash at End of Year	(6)	<u>104,692</u>	<u>126,560</u>

This statement should be read in conjunction with the accompanying notes

Wimmera Health Care Group Foundation

Notes to and forming part of the Accounts for the Year ended 30 June, 2018

1. **Statement of Significant Accounting Policies**

The trustees of the foundation have prepared the financial statements on the basis that the foundation is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of trustees.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of trustees'. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on a cash basis and are based on historical costs unless stated otherwise in the notes.

The financial statements were authorised for issue on 29 November 2018 by the trustees of the foundation.

a) **Investments**

To reflect the annual performance of the Foundation, shares and unit trust Investments have been brought to account at balance date at market valuations.

b) **Income Tax**

The Foundation holds endorsement as an income tax exempt charitable entity pursuant to subdivision 50-5 of the Income Tax Assessment Act 1997 (Item 1.1 Charitable Institution).

c) **Cash and cash equivalents**

For the purpose of the Cash Flow Statement, cash includes petty cash, cash on hand and cash at banks, including at call and term deposits with banks or financial institutions.

d) **Revenue Recognition**

Interest from investments is brought to account as it is received. Donations are recognised when they are received. Bonuses from insurance policies are brought to account when allocated. Dividends and distributions are recognised when they are received.

e) **Functional and Presentation Currency**

The presentation currency of the Foundation is the Australian dollar, which has also been identified as the functional currency of the Foundation.

f) **Available-for Sale Revaluation Reserve**

The available-for-sale revaluation reserve arises on the revaluation of available-for sale financial assets. Where a revalued financial asset is sold that portion of the reserve which relates to that financial asset is effectively realised and recognised in the operating statement.

f) **Rounding**

All amounts shown in the financial statement are expressed to the nearest \$1 unless otherwise stated.

2. **Creation of Wimmera Health Care Group Foundation**

The Foundation was created pursuant to a trust deed dated 16 June, 1989, and updated on 25 June, 1992, for the purpose of establishing a public charitable fund to which any person, corporation or association may contribute money, property and benefits to the Wimmera Health Care Group.

3. **Revenue**

Revenue from Operating Activities

	2018	2017
	\$	\$
Donations	64,049	40,645
Interest	4,035	980
Fundraising	30,782	35,113
Dividends	50,061	49,321
Refund of Imputation Credits	20,974	21,287
Total Revenue from Operating Activities	169,901	147,346

4. **Expenses**

Expenses from Continuing Operations

	2018	2017
	\$	\$
Advertising and Fundraising	1,945	1,210
Supplies and Services	577	899
Audit Fees	891	0
Donations Made	70,000	75,000
Donations Collected on behalf of Wimmera Cancer Centre	0	889
Total Expenses from Continuing Operations	73,413	77,998

Donations made are as per the request of the trustees. The Wimmera Health Care Group foundation is compliant with the Ancillary funding guidelines.

5. **Contingent Liabilities and Assets**

At balance date, there were no contingent liabilities or assets.

6. Reconciliation of Cash

For the purpose of the Cash Flow Statement, the Foundation considers cash to include cash on hand, cash at bank and investments in money market instruments.

Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2018	2017
	\$	\$
Cash and Cash Equivalents	104,692	126,560
Total Cash and Cash Equivalents	104,692	126,560

7. Reconciliation of Net Result for the Year to Net Cash Flows From Operating Activities

	2018	2017
	\$	\$
Net Result for the year	96,488	69,348
Net Cash Flows From / (Used In) Operating Activities	96,488	69,348

8. Other Financial Assets

Term Deposits:

	2018	2017
	\$	\$
Term Deposits	203,356	100,000
Total Term Deposits	203,356	100,000

Charitable Life Insurance Policies:

	2018	2017
	\$	\$
Eleanor Hardman	27,447	24,971
Maree Taberner	8,751	8,241
Jillian Clifford	22,296	20,943
Total Charitable Life Insurance Policies	58,494	54,155

Shares in Listed Companies:

	2018	2017
Australian Foundation Investment Company Ltd (AFI)		
Number of shares held	65,872	65,872
Unit price (\$ per share)	6.16	5.81
Market value \$	405,772	382,716
Argo Investments Ltd (ARG)		
Number of shares held	58,483	56,574
Unit price (\$ per share)	7.97	7.67
Market value \$	466,109	433,923
Milton Corporation Ltd (MLT)		
Number of shares held	87,400	87,400
Unit price (\$ per share)	4.61	4.51
Market value \$	402,914	394,174

Total Market Value of Shares Held	1,274,795	1,210,813
Total Other Financial Assets	1,333,289	1,264,968

Dividends received have been recognised in cash reserve as per the request of the trustees.

9. Commitments

At balance date, there were no committed distributions not yet paid.

10. Events Occurred After Balance Date

There were no significant events that occurred after balance date.

11 (a) Equity and Reserves

	2018	2017
	\$	\$
Settled Sum	100	100
Available for Sale Revaluation Reserve		
Balance at the beginning of the year	342,590	289,460
Valuation gain/loss recognised	53,321	53,130
Balance at the end of the year	396,011	342,590

Accumulated Surpluses		
Balance at the beginning of the year	1,148,838	1,079,490
Net Result for the year	96,488	69,348
Balance at the end of the year	1,245,326	1,148,838
Total Equity	1,641,337	1,491,528

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WIMMERA HEALTH CARE GROUP FOUNDATION

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the special purpose financial report of Wimmera Health Care Group Foundation, which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the trustees' declaration.

In our opinion, the financial report of Wimmera Health Care Group Foundation presents fairly, in all material respects the financial position of Wimmera Health Care Group Foundation as of 30 June 2018 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

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 entity in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. Those standards require that we comply with relevant ethical requirements related to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to note 1 to the financial statements which describes the basis of accounting. The financial report has been prepared as special purpose financial statements to fulfil the directors' financial reporting responsibilities under the foundation's Trust Deed. As a result, the financial report may not be suitable for other purposes. Our audit opinion is not modified in respect of this matter.

Trustees' Responsibility for the Financial Report

The trustees of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the foundation's Trust Deed, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees' are responsible for assessing the ability of the Trust to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. 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 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control.

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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Trustees', as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the Trustees' 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.

We 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 obtain sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit.

We remain solely responsible for our audit opinion.

We communicate with the Trustees' 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.

RSD Audit

A handwritten signature in blue ink, appearing to be 'Katie Teasdale'.

Kathie Teasdale
Partner
Bendigo
Dated: 10 December 2018

29 November 2018

Kathie Teasdale
RSD Audit
41A Breen Street
Bendigo Vic 3550

Wimmera Health Care
Group Foundation
Baillie Street,
Horsham Vic 3400

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XXXXXXXXXXXXXXXXXXXX

ABN 56 472 875 652
Tel: 03-5381 9098

E: Foundation@whcg.org.au
www.whcgfoundation.org.au

Dear Kathie,

In connection with your audit of the financial report of Wimmera Health Care Group Foundation as of 30 June 2018 and for the twelve months ended on that date, for the purpose of expressing an opinion on the financial report of Wimmera Health Care Group Foundation we confirm, to the best of our knowledge and belief, the following representations made to you during your examination.

1. We are responsible for the presentation in the individual financial report of the results for the period and the state of affairs at balance date in conformity with generally accepted accounting principles and in accordance with applicable accounting standards.
2. We have made available to you:
 - a) All financial records and related data; and
 - b) Minutes of all committee meetings.
3. There have been no:
 - a) Irregularities involving management or employees who have significant roles in the system of internal accounting control;
 - b) Irregularities involving other employees, that could have a material effect on the financial report;
 - c) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
4. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
5. The following have been properly recorded or disclosed in the financial report:
 - a) Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
 - b) Arrangements involving restrictions on cash balances, compensating balances, and line-of-credit or similar arrangements.
 - c) Agreements to repurchase assets previously sold.
 - d) Material liabilities or contingent liabilities or assets.
 - e) Unasserted claims or assessments that our lawyers have advised us are probable of assertion.
6. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
7. There are no material transactions that have not been properly recorded in the accounting records

8. Adequate provision has been made for adjustments and losses in collection of receivables.
9. The Company has satisfactory title to all owned assets. There are no liens or encumbrances on assets nor has any asset been pledged.
10. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
11. We have complied with all aspects of contractual agreements, including all grants that would have a material effect on the financial report in the event of non-compliance.
12. No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial report which have not already been disclosed.
13. We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of Wimmera Health Care Group Foundation taken as a whole, and that your tests of the accounting records and other auditing procedures were limited to those which you considered necessary for that purpose.

Signed:



Name: Graeme Hardman

Position: Chair