

# 2023 Reinforce Inc. 36th Annual Report

**Self  
Advocacy  
Matters**

CONFERENCE

**Who  
We Are**

**reinforce**  
self advocacy

Level 2, Ross House, 247 Flinders Lane Melbourne 3000

[reinforce.org.au](http://reinforce.org.au)

ACN 001 2853U ABN 93 226 896 012

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# Committee of Management

The Reinforce committee of management is elected each year . The committee meets each month to run the organisation and to plan for the future. All our committee members volunteer their time to make sure Reinforce runs well.



Colin Hiscoe  
President



John Slattery  
Vice President



Janice Slattery  
Secretary



Amanda Millear  
Treasurer



Jane Rosengrave  
Assistant  
Treasurer



James Teeken  
Assistant  
Secretary



Sally Heggaton



Matt Dempsey

# About Us

Reinforce is a self-advocacy organisation run by and for people with an intellectual disability.

Reinforce is here to assist, support and encourage independence for people with an intellectual disability. We believe that people with an intellectual disability need to be treated like everyone else in the community.

We run training, speak at conferences and advise government.

Reinforce has been able to employ project staff for the past 4 years and will continue to do that at least until next year.



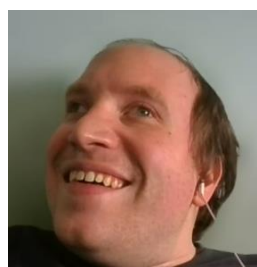
Leonie Stork  
Peer worker



Georgina Mills  
Project Coordinator



Edward Clark  
Peer worker



Chris Lowe  
Support worker



Heather Smith  
Peer worker



Amelia McMurray  
Support worker

# President's Report



Hello everyone and welcome to the 2023 Reinforce Annual Report. This year has been another very busy and successful year.

## Things I have been involved in

I have done more work with Office of the Public Advocate (OPA) this year some the committees I have been on with Office of the Public Advocate are:

- OPA advisory Committee
- Healthy Discussion Project
- Strategic Plan
- Independent Third Person Training
- Making a video Called 'HealthCARE Conversations'.

I have also done many things for Reinforce this year. These jobs include:

- Running training for the management Committee.
- Trying to develop a list of self-advocacy groups from around the world which will take a while to do.
- Participating in the I.L.C steering committee
- Participating in the second Reinforce Conference with the theme of "Who We Are" on the 18<sup>th</sup> of October 2023.
- Jane Rosengrave and I have been supported by our support worker Chris Lowe to go through the finances for payments, bills, and leave. On Wednesdays Brenda from AMIDA will text me to let me know that the banking is now ready so I can make the necessary payments.
- Participated in the Reinforce Finance Committee

- Did a bit of paid work with the peer workers while we employed a new project worker.

### Thankyou

- To the Commonwealth Government for making some more I.L.C. grants available.
- Commonwealth Government for extending our I.L.C grant until 2024.
- Georgina Mills I.L.C co-ordinator for all our interesting discussions and talks we have had and for asking my opinion on things it was greatly appreciated, I look forward to more interesting discussions and talks.
- Chris Lowe for his ongoing support and help with the computer.
- John Slatter the vice president for Reinforce thank you for all support and well wishes it was very much appreciated and for stepping in and running the management committee when I couldn't attend.
- To all the Reinforce Management Committee for all your support and coming to our meetings.
- A special thank you to Sally Heggaton and Matt Dempsey In becoming new committee members and for your input.
- We said goodbye to Annie, our project worker, with a farewell.

In closing I look forward to the next management committee and look forward to hearing all of your wonderful suggestions and ideas.

Colin Hiscoe  
President Reinforce 2023.



# Treasurer's Report



This is my 20<sup>th</sup> year as Treasurer for Reinforce. I am the longest serving Treasure in Reinforce's 36 year history, since we became incorporated in March 1987. It has been a very challenging year and awkward in lots of ways.

I have been keeping an eye on Reinforce's accounts and giving my Treasurer's report online using Zoom and in person when I have been able to get into the city. I am still learning new skills with finances and how to use the new system we use to pay for things, even in my 20<sup>th</sup> year. Thankyou to the Finance Committee which meets monthly and includes Colin, Jane, James, Chris, Georgina and myself, for your time and dedication. The extra money we have from the ILC project is still an ongoing challenge.

I would like to acknowledge and thank the Victorian Government Department of Families Fairness and Housing Office for Disability, and the Australian Government Department of Social Services for the money Reinforce has received this year. On behalf of Reinforce I would like to acknowledge the generous donation given to us by Norrie Blytheman's family from his estate. The donation was for \$10,000 and was a big surprise, I nearly fell off my seat.

I thank Chris for his support in assisting me in my role and to Brenda for all the work she has been doing on the books and dotting the i's and crossing the t's. Thank you to Jane for her help as Assistant Treasurer and to Colin and John who have, with support from Pam and Chris, approved payments leaving Reinforce's accounts this year. As we now have a big grant, we have been audited for the fourth year in a row. This has been a big step for the group. I would like to thank the auditor Lionel Arnold from J L Collyer and Partners for his work on the books.

Amanda Millear

# Catering Report

I have been a catering coordinator for 13 years now. As for catering I have done none. Thanks to Georgina and Chris who did the catering for committee meetings and other events throughout this year.

At a committee meeting it was decided to have an assistant catering person because I was not coming in as much. Thank you to Jane Colin and John who have done this job this year, with Chris's support. I would like to thank Appetite Catering for catering our events this year. Next year I would like to keep helping Reinforce members learn more about recycling and looking after the environment.

Amanda Milllear



# Secretary's Report



I have been secretary for 3 years now and I am enjoying being secretary because of all the skills that I have learnt, especially to access Google Drive. I download minutes and agendas for meetings from Google Drive and with Chris Lowe's help prepare the minutes and agenda and then I send them to the committee.

I have been editor of the Reinforce newsletter for 13 years now and I am still enjoying being editor. I am getting much more skilled at using the computer to put different parts of the newsletter together.

Janice Slattery



# ILC Project Report



Another successful year is coming to an end. The Reinforce Self Advocacy Training Unit has been busy running training, attending workshops and speaking at our Conference.

The Project Advisory Group, made up of Reinforce members, met regularly throughout the year, offering support and direction to the project and the workers.

This ILC (Information Linkages & Capacity building) project is funded by the Federal Government's Department of Social Services. The Department has given this money to self advocacy groups to help other people with intellectual disability speak up for themselves. The money has also helped Reinforce be a stronger organisation.

Over the past year we have had some staffing changes. We said goodbye to Annie and we have been very fortunate to welcome Amelia McMurray, who joined the Training Unit as the new Project Inclusion worker.

One of our biggest events again this year was the Self Advocacy Matters Conference. We love to see all the groups come together to hear about how they are all running as self advocacy groups.

As we look forward to next year, there is still lots to do in our ILC project – please join in if you get the chance!

Georgina Mills

Project Co-ordinator

# Self-Advocacy Training Unit Report

The Self Advocacy Training Unit (SATU) has been busy updating and delivering our training, as well as developing more skills in speaking out about big issues that are important to us.



Our training “Your Life, You Decide” teaches people with intellectual disabilities how to be a strong-self advocate, and how to make their own decisions.

Earlier this year, we started updating our training materials to be more flexible and accessible. We decided it was important that the training could be presented by anyone, if one of us was sick, or even for the future when we might employ more peer workers. We also thought that the information in the training could be less wordy, and more engaging.

We also organised new sets of cue cards, so that we can deliver our training more professionally.

In February this year, we travelled with other Reinforce members to the Having a Say in Geelong conference run by VALID. We were able to present with the other members and spoke about our training and why standing up for human rights is so important for people with disabilities.

We also got to enjoy some time together during the rest of the conference.

We hope to present at the Having a Say conference in 2024, on the theme “The Future is Ours”.

We are very much looking forward to delivering our new and improved training to other groups in Melbourne over the next year. We were involved in organising Reinforce and VSAN’s annual Self Advocacy Matters conference. The conference was held on October 18<sup>th</sup>, and we were one of the self-advocacy groups that presented. Our presentation went very well.

Here’s what we had to say about the experience:

“It was okay, I didn’t feel as comfortable sharing about myself as I did about the group.”

“Our presentation was good. I got a bit tongue tied at the end, but I managed.”



**reinforce**  
**SATU**  
SELF ADVOCACY TRAINING UNIT

“It went well, I had a few people come up to me and say that we did so well. Even though my nerves got to me.”

# What We have Done

## Having a Say Conference

In February this year Reinforce members went to the Having a Say Conference run by Valid in Geelong. This was a fantastic chance for us all to spend some time with each other after being apart for so long due to COVID. We all got to have breakfast together in the hotel which was a real treat.

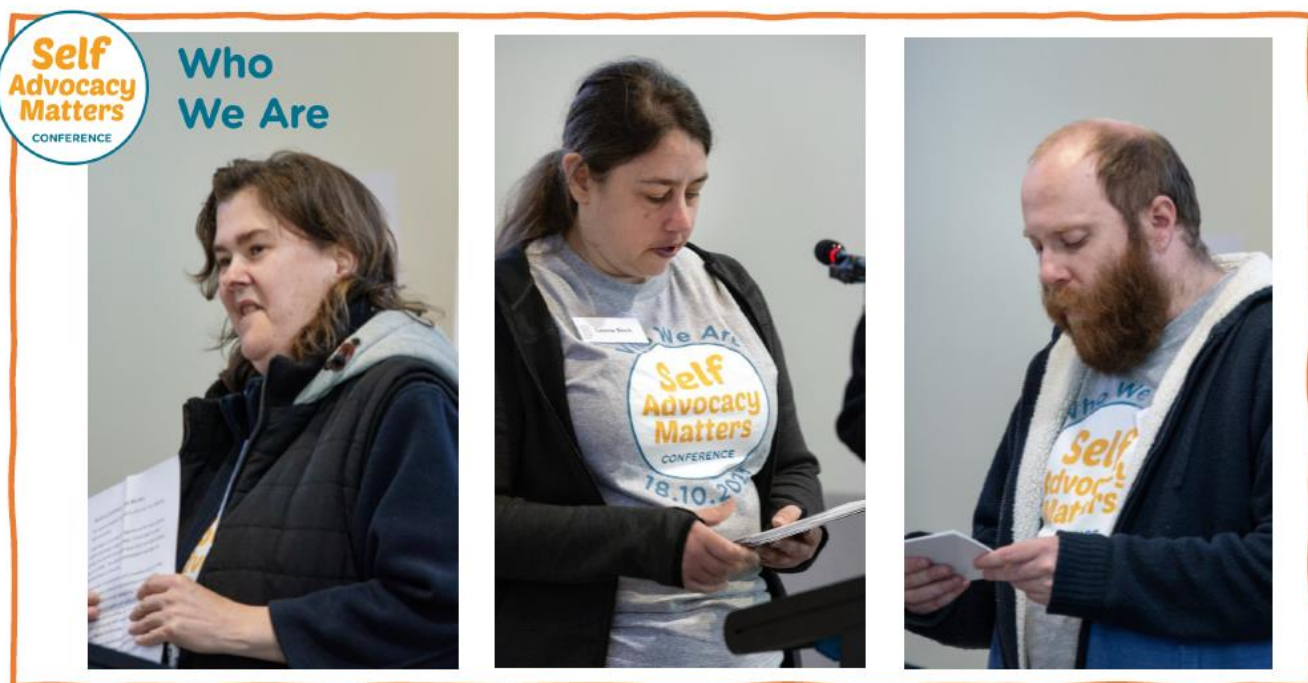
Reinforce presented at the conference on the topic of being stronger together.



# Self-Advocacy Matters Conference - Who We Are



Over 50 people came from around Victoria to the centre of Melbourne in October, to celebrate self advocacy and talk about who they are.



Edward, Leonie and Heather each spoke about the Reinforce Training Unit and about who they are as self advocates.



Georgia, James and Miranda greeted everyone at the welcome table. New Wave Rainbow Pride and Positive Powerful Parents each presented at the conference



Power in Ethnicity & Culture presented to a very excited gathering and we were thrilled to have some beautiful music from Anna Dang, a member of PCE.



Deadly First Nations Shout Out group and Brain Injury Matters each talked about who they are!



Janet from VSAN showed a timeline of all the self advocacy groups, starting in 1980 with Reinforce and ending with the newest group Deadly First Nations Shout Out, which started in 2023.

What a happy day everyone had!

## Raising Our Voices

This year on the 17th of August 2023 Raising Our Voices had a birthday, 36 years on 3CR. Amanda Miller is the foundation member of Raising Our Voices and some other reinforce members are on the Raising Our Voices committee. Amanda still has a copy of the original show on cassette tape from the 17th of August 1987.



## Saru Management Group (SMG) and Victorian Self Advocacy Network (VSAN)

Reinforce was represented at the SARU Management Group this year by Sally Heggaton & James Teekan. Sally Heggaton has also started representing Reinforce at VSAN this year.



# Staff Farewells

Thank you for the time and dedication of the 2 workers who have left Reinforce this year, Annie Hooper and Pam Geoghegan. Annie left after over 2 years working at Reinforce. Pam left after over 14 years as a worker at Reinforce and more time at Reinforce as a volunteer before that. Both workers were always very committed to their roles.



Thank you from Amanda on behalf of Reinforce Committee.



We also said goodbye to SARU workers Sue Smith & Dean Dadson after their many years with a zoom farewell! We will miss them very much and wish them both well in the future.

# Finance Report – Easy Read

## **Why Does Reinforce Need an Audit?**

Reinforce has a lot of money at the moment because of the ILC project so Reinforce needs to have our finances audited. Reinforce is also a registered charity so we need to follow the rules the government make for charities. The person who does the audit is called the auditor.

## **What do we pay the auditor to do?**

The auditor has 2 jobs we pay him to do:

1. To check that Reinforce are doing our finances correctly.
2. To make a report the talks about our finances in a way that shows we have followed all the rules made by the government.

The report we got back from the auditor has **4** main parts.

## Part 1: The Balance Sheet

### “Money We Have and Money We Owe”


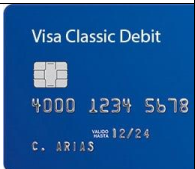




The **Balance Sheet** is part of the audit report. Brenda worked out the balance sheet at the end of the financial year.





The Balance Sheet shows 2 things:

1. The money Reinforce has
2. The money Reinforce owes to other people.

This is the balance Sheet at 30<sup>th</sup> June 2023.

		Amount
<b>The money Reinforce has (Assets)</b>		
	Cheque account	\$339,260
	Debit Card Account	\$3,619
	Petty Cash	\$143
	New Wave Cheque account	\$13,189
<b>Total</b>		<b>\$356,011</b>

### The money Reinforce has to pay (Liabilities)

	Bills to be paid	\$5,982
	Grant Money to be used in 2022-2023	\$282,881
	ATO - GST	\$7,776
	Staff leave	\$24,914
<b>Total</b>		<b>\$321,553</b>

This Balance Sheet shows Reinforce had **\$356,011** cash on the 30<sup>th</sup> of June 2023 and we had **\$321,553** of money we would we need to pay. This means that Reinforce can afford to pay all its bills.

## Part 2: The Statement of Equity

### *“The Money Left over”*

The next part of the report is the **Statement of Equity**

After we have paid the **\$321,553** for our bills, we would have **\$34,458** left in the bank. This amount left in the bank is called **equity**.

## Part 3: The Statement of Cash Flow

### *“How Much Do We Have to Spend”*



The next part of the report is the **Statement of Cash Flow** This statement gives us an idea of how much money Reinforce have available to spend right now.

Reinforce’s **assets** are all money in bank accounts or petty cash and that is what the auditor calls cash. An example of an asset that is not cash would be something like a car because we would have to organise to sell the car before we had money to buy something else

So, this part of the report is not really useful for us because it does not give much new information from the balance sheet since we do not own other kinds of assets, but it does tell us how much cash we have available. The statement says we have **\$356,211** cash.







This is the same as the money in our bank accounts shown on the balance sheet plus \$200 of money that is owed to Reinforce but we did not have on the 30<sup>th</sup> of June 2023.

## Part 4: Statement of Profit or Loss

### “Income minus Expenditure”



This part of the report shows the different ways Reinforce got and spent its money from **1st July 2022** to **30th June 2023**

	Amount
<b>Money Reinforce Got (Income)</b>	
 Specialist Advice	\$1,076
 Interest	-
 Reimbursements	\$2,641
 Government Grants	\$310,464
 Donations	\$836
 Sessional Fees	\$113
<b>Total</b>	<b>\$315,130</b>

## Money Reinforce Spent (**Expenses**)

	Auditor Fee	\$790
	Bank Fees	\$90
	Consultancy Fees for SARU and AMIDIA	\$67,003
	Equipment	\$9,605
	Cost of Hosting Meetings and Events	\$10,451
	Honorariums	\$3,841
	Postage	\$369
	Portable Long Service Leave	\$2,906
	Printing and Office Supplies	\$2,687
	Office Rent	\$9,679
	Repairs & Maintenance	-
	Staff Pay	\$177,801
	Cost to Advertise for New Staff	\$465
	Staff Training and Health of Staff	\$0
	Subscriptions & Memberships like Zoom or Ross House	\$1,548
	Superannuation (money paid to staff for when they retire)	\$18,199
	Telephone	\$970
	Traveling Costs	\$10,078
	Workcover	\$1,779
<b>Total</b>		<b>\$315,130</b>

To finish, the auditor says that he thinks Reinforce has followed all the government rules about finances for registered charities and that it looks like Reinforce is telling the truth about our finances.

Colin and Amanda need to sign the actual audit report to show that they agree with what the auditor said, and they think the report shows that Reinforce is able to pay all its bills.

Amanda Millear

Handwritten signature of Amanda Millear in cursive script.

Reinforce Treasurer

Colin Hiscoe

Handwritten signature of Colin Hiscoe in cursive script.

Reinforce President

# Acknowledgements

Thankyou AMIDA, Brenda Penaluna, the SARU team, Department of Families, Fairness, and Housing, The Department of Social Services, Ross House and all friends, supporters and members of Reinforce.





# **Reinforce Inc.**

**Financial Statements  
For the Year Ended 30 June 2023**

**Reinforce Inc.**  
**Balance Sheet**  
**As of 30 June 2023**

	2023	2022
	\$	\$
<b>Equity</b>		
Retained Profits	34,458	34,458
<b>Total Equity</b>	34,458	34,458
Represented by:		
<b>Current Assets</b>		
Petty Cash Imprest	143	-
Cash at Bank-Membership & Promotional A/C 2	339,260	438,907
Cash at Bank-Gippsland Project	13,189	13,130
Cash at Bank- Membership & Promotional	3,619	-
Receivables	(200)	4,592
	356,011	456,629
<b>Total Assets</b>	356,011	456,629
<b>Current Liabilities</b>		
Accrued Expenses	28	28
Payables	5,954	6,109
Grants in Advance	282,881	380,863
Provision for Holiday Pay	24,914	28,046
Provision for GST	7,776	7,125
	321,553	422,171
<b>Total Liabilities</b>	321,553	422,171
<b>Net Assets</b>	34,458	34,458

*The accompanying notes form part of these financial statements.*

**Reinforce Inc.**  
**Statement of Changes in Equity**  
**For the Year ended 30 June 2023**

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	2023	2022
	\$	\$
<b>Retained Earnings</b>		
Balance at 1 July 2022	34,458	34,458
Surplus/(Loss) for Year	-	-
Balance at 30 June 2023	<u>34,458</u>	<u>34,458</u>

*The accompanying notes form part of these financial statements.*

**Reinforce Inc.**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers		320,573	279,003
Payments to Suppliers and Employees		(416,398)	(218,763)
Interest Received		-	42
<b>Net Cash Inflow from Operating Activities</b>		<u>(95,825)</u>	<u>60,282</u>
Capital purchases		-	-
Net Increase in Cash Held		<u>(95,825)</u>	<u>60,282</u>
Cash and Cash Equivalents as at 1 July 2022		452,036	391,754
<b>Cash and Cash Equivalents as at 30 June 2023</b>		<u><u>356,211</u></u>	<u><u>452,036</u></u>

**NOTE 1. RECONCILIATION OF CASH**

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts

	2023 \$	2022 \$
<b>Reconciliation of Cash Flow from Operations with Surplus/(Loss)</b>		
Surplus/(Loss) for Year	-	-
<b>Changes in Assets and Liabilities</b>		
Increase in Other Receivables	4,792	(720)
Increase in Grants in Advance Other Payables	(97,486)	52,331
Increase in Leave Provisions	(3,131)	8,671
<b>Net Cash Increase in Cash Held</b>	<u><u>(95,825)</u></u>	<u><u>60,282</u></u>

*The accompanying notes form part of these financial statements.  
These financial statements have been subject to audit or review and should be read in conjunction with the attached Audit Review Report.*

**Reinforce Inc.**  
**Statement of Profit or Loss**  
**For the Year Ended 30 June 2023**

	2023	2022
	\$	\$
<b>Income</b>		
Specialist Advice	1,076	16,627
Sessional Fees	113	720
Interest Received	-	42
Reimbursements	2,641	47
Other Revenue-Donations	836	-
Government Grants	310,464	259,859
	315,130	277,295
<b>Expenditure</b>		
Auditor's Remuneration	790	706
Bank Charges	90	94
Consultancy Fees	67,003	24,139
Equipment Expenses	9,605	4,553
Events & Meeting Expenses	10,451	2,638
Honorariums	3,841	2,195
Holiday Pay Provision	(3,131)	8,671
Postage	369	371
Portable Long Service Leave Levy	2,906	3,173
Printing & Stationery	2,687	1,819
Rent	9,679	9,679
Repairs & Maintenance	-	495
Salaries & Wages	177,801	193,572
Staff Advertising	465	-
Subscriptions & Memberships	1,548	1,714
Superannuation Contributions	18,199	19,190
Telephone	970	1,575
Travelling Expenses	10,078	64
Workcover Insurance	1,779	2,647
	315,130	277,295
<b>Surplus/(Loss) for Year</b>	-	-

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**Reinforce Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2023**

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The financial statements cover Reinforce Inc. as an individual entity. Reinforce Inc. is a not for profit Association incorporated in Victoria under the Associations Incorporation Reform Act 2012 ('the Act').

Comparatives are consistent with prior years, unless otherwise stated.

**1. Basis of Preparation**

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

**2. Summary of Significant Accounting Policies**

**(a) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**(b) Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**(c) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

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**Reinforce Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2022**

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(d) **Revenue and Other Income**

Rendering of Services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Interest Revenue

Interest is recognised using the effective interest method.

Grant Revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Other Revenue

Other revenue is recognised when the association is entitled to the funds.

(e) **Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

3. **Statutory Information**

The registered office of the association is:

Reinforce Inc.

Level 2, Ross House, 247 Flinders Lane, Melbourne, Vic 3000

*The accompanying notes form part of these financial statements.  
These financial statements have been subject to audit or review and should be read in  
conjunction with the attached Audit Review Report.*

**Reinforce Inc.**  
**Certificate by Members of the Committee**  
**Annual statements give true and fair view of the financial**  
**position of incorporated association**

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We, Colin Hiscoe-President and Amanda Millear-Treasurer, being members of the committee of the Reinforce Inc. certify that -

The statements attached to this certificate give a true and fair view of the financial position of Reinforce Inc. during and at the end of the financial year of the association ending on 30 June 2023

The Responsible Persons declare that in the Responsible Persons' opinion:

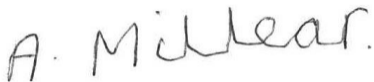
- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Dated this 27<sup>th</sup> day of September 2023



Colin Hiscoe-President



Amanda Millear-Treasurer



# **Independent Auditor's Review Report to the Members of Reinforce Inc.**

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## **Report on the Financial Report**

We have reviewed the accompanying financial report of Reinforce Inc., which comprises the statement of financial position as of 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year 30<sup>th</sup> June, 2023 ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities declaration.

## **Responsible Entities' Responsibility for the Financial Report**

The responsible entities of the registered entity are responsible for the preparation of the Financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and for such internal control as the responsible entities 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.

## **Auditor's Responsibility**

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the registered entity's financial position as at 30 June 2023 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation). ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## **Conclusion**

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Reinforce Inc. does not satisfy the requirements of Division 60

# **Independent Auditor's Review Report to the Members of Reinforce Inc.**

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of the Australian Charities and Not-for-profits Commission Act 2012 including:

(a) giving a true and fair view of the registered entity's financial position as of 30 June 2023 and of its financial performance and cash flows for the year ended on that date; and

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

Lionel Robert Arnold CA

19<sup>th</sup> September 2023

J L Collyer & Partners-Wantirna

# Reinforce Inc.

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