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Independent Auditors Report

We have audited the accompanying financial report, being a special purpose financial report, of Pomona and District Community House Inc (the Entity), which comprises the, Statement of profit or loss and other comprehensive income, statement of financial position as of 30 June 2026, statement of changes in equity and statement of cash flows for the year ended, notes comprising a summary of significant accounting policies and other explanatory information and the Members Committee's declaration on the annual statements giving a true and fair view of the financial position and performance of the association.

Opinion

In our opinion, the financial report has been prepared in accordance with the Australian Charities and Not-for-Profits commission Act 2012, Including:

- (a) Giving a true and fair view of the registered entities' financial position as at 30 June 2026 and of its financial performance and cash flows for the year then ended on that date, and
- (b) Complying with the Australian Accounting standards and the Australian Charities and Not-for profits Commission regulations 2022 (ACNC Regulation).

Basis of Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the financial report section of our Report. I am Independent of the registered 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. I have also fulfilled our other ethical responsibilities in accordance with the code. I believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect to this matter

The entity has determined that it is impracticable to maintain an effective system of internal control over collection of cash revenue until their initial entry into its financial records. Accordingly, our Audit on the charity's income was limited to the amounts recorded in the financial records. We therefore unable to express an opinion whether the revenue including cash donations is complete

Committee's Responsibility for the Financial Report

The management committee of Pomona and District Community House Inc is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in the notes is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operation, or have no realistic alternative but to do so.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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 judgment, 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 association's preparation and fair presentation of the financial report, 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard board website at <http://www.auasb.gov.au/home.aspx>.

This description forms part of our auditor's report.

JCA-BNH Accountants



David Habermas CPA
1/31 Thomas Street Noosaville. QLD

Dated: 02/10/2026