

Financial Report 2020-21

Making Real Change: Systemic Advocacy in Focus



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Directors' Report

Aged And Disability Advocacy Australia For the year ended 30 June 2021

The Directors present their report, together with the financial statements, on the company for the year ended 30 June 2021.

Directors

The following persons were Directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Name	Position
Leanne Kearins	Chairperson
Ian Edwards	Treasurer
Jennifer Pouwer	Director
Stephanie Gallagher	Director
Daniel O'Sullivan	Director
Paul Johnson	Deputy Chairperson

Objectives

Aged and Disability Advocacy Australia's Objectives are to:

- (a) enable people to be heard, informed and exercise their rights;
- (b) give vulnerable people a voice through the provision of individual advocacy support, information and education; and
- (c) inform and educate the wider community of the rights, responsibilities, and issues surrounding those who are vulnerable.

Strategy for achieving the objectives

The Board of Directors has developed and approved a Strategic Plan for 2020-2023 which is reviewed annually. This Plan is available on the Aged and Disability Advocacy Australia website.

Principal Activities

Aged and Disability Advocacy Australia's principle activity is to provide free, confidential, and client directed advocacy to older people and people with disability, to enable our clients to be heard, informed and exercise their rights, through access to information, education and support.

Performance measures

Key Performance Indicators are detailed in the Strategic Plan which is available on the Aged and Disability Advocacy Australia website.

Meeting of Directors

The Directors' meetings (including meetings of committees of Directors) held during the year and the number of meetings attended by each of the Directors of the company during the financial period are:

	A	B
Leanne Kearins	6	6
Ian Edwards	4	6
Jennifer Pouwer	4	6
Stephanie Gallagher	2	6
Daniel O'Sullivan	6	6
Paul Johnson	6	6

A - Number of meetings

B - Number of meetings eligible to attend

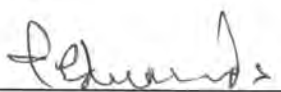
Contributions on winding up

In the event that the Company is wound up, each Director, and each person who has ceased to be a Director in the preceding year, undertakes to contribute to the property of the Company for the payment of debts and liabilities of the Company, and payment of costs, charges and expenses of winding up, and the adjustment of rights of the contributories amongst themselves, such amount as may be required, not exceeding \$10.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* is set out on the following page.

Set in accordance with a resolution of the Directors:



Director

Dated at BRISBANE this 1 day of SEPTEMBER, 2021.

Statement of Profit or Loss and Other Comprehensive Income

Aged And Disability Advocacy Australia For the year ended 30 June 2021

	NOTES	2021	2020
Income			
BS PHN (ACSN Trial)		37,136	36,400
BS PHN (ACSN Trial) Rollover		-	7,105
Centrelink - Parental Leave		-	13,331
Centrelink - Parental Leave Rollover		-	1,481
COTA (ACSN Trial)		58,701	51,184
COTA (ACSN Trial) - Rollover		-	12,370
DCDSS Disability Advocacy Fund		619,286	604,772
Department of Social Services		-	7,000
Department of Social Services - DRC		139,319	91,319
Department of Social Services - DRC Rollover		48,000	-
Department of Social Services - NDAP		398,053	398,053
Department of Social Services - NDAP Rollover		-	72,692
DJAG (Legal Aid) - Non-Recurrantt		191,584	60,000
DJAG (Legal Aid) - Non-Recurrent Rollover		-	54,518
DJAG (Legal Aid) - Recurrent		385,195	169,952
ECSTRA (Financial Literacy)		-	10,231
GCBF Non-Recurrent		35,000	-
Gifts and Donations		460	-
Interest Income		9,192	9,085
Misc Commissioned Projects		-	125
Misc Commissioned Projects Rollover		45,661	-
Miscellaneous Income		118,436	4,918
OPAN Non-Recurrent		122,144	-
OPAN Recurrent		2,685,373	2,513,706
OPAN Recurrent Rollover		-	157,832
Queensland Disability Network		114,794	110,912
Queensland Disability Network Non-Recurrent		121,820	-
Sales - Conference Registrations		-	120,524
Sales - Conference Rollvoer		98	-
Sales - Conference Sponsorship etc		-	65,611
Sales - MHRT		54,488	39,991
Sales - Workshop Rollover		5,059	-
Sales - Workshops etc		2,727	19,684
Student Placement Fees		3,636	10,909
Total Income		5,196,163	4,643,705
Total Income		5,196,163	4,643,705

	NOTES	2021	2020
Expenses			
Contracted Services			
Admin Services		14,689	-
Advocate Services		-	160,337
Audit Fees		8,800	8,500
Bank Account Fees and Taxes		2,375	2,926
Catering General / Venue Hire		3,807	110,777
Consulting and Accounting Fees		87,475	158,750
Insurance		7,258	8,843
Legal expenses		-	170
Management Committee Expenses		7,028	2,371
Memberships		4,773	7,269
Quality Audit Fees		9,818	10,373
Subscriptions and Publications		-	1,765
Total Contracted Services		146,024	472,082
Communication			
Information Technology		262,617	264,787
Freight & Postage		18,859	14,328
Printing & Stationery		17,207	13,794
Telephone & Internet		53,683	33,030
Total Communication		352,365	325,938
Equipment, Furniture etc			
Leasing / Hire Charges - Plant and Equipment		12,194	16,040
Minor Assets Under \$10,000		51,040	67,012
Minor Office Equipment		52,280	12,092
Profit /Loss on Sale - Minor Equipment		(298)	-
Profit/Loss on Disposal of Fixed Assets		-	(2,727)
Profit/Loss on Sale - Fixed Assets		(45)	-
Repairs and Maintenance - Plant and Equipment		7,056	6,225
Total Equipment, Furniture etc		122,226	98,642
Premises / Accommodation			
Cleaning		18,178	7,600
Electricity		3,812	3,956
Insurance - 121 Copperfield		13,873	15,381
Pest Control and Security		3,067	2,165
Rates - 121 Copperfield		2,803	5,065
Rent - Logan Road		49,162	34,902
Rent - Regional Office		62,573	62,985
Repairs and Maintenance - Building		12,854	81,289
Total Premises / Accommodation		166,322	213,342
Promotion			
Advertising and Promotion		38,710	37,158
Total Promotion		38,710	37,158

	NOTES	2021	2020
Staffing			
Salary and Oncosts - Admin		1,042,067	909,915
Salary and Oncosts - Advocates		3,130,385	2,367,201
Salary and Oncosts - Other		12,452	4,747
Total Staffing		4,184,904	3,281,864
Travel			
Motor Vehicle		56,579	46,405
Motor Vehicle Depreciation		33,659	5,178
Travel - Admin		4,666	15,986
Travel - Advocates		25,992	53,513
Travel - Other		2,685	12,880
Total Travel		123,580	133,962
Total Expenses		5,134,132	4,562,988
Profit/(Loss) for the Period		62,031	80,717

Statement of Financial Position

Aged And Disability Advocacy Australia As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Cash and Cash Equivalents	2	1,823,790	1,580,766
Trade and Other Receivables	3	1,492	7,514
Prepayments	4	12,103	13,946
Total Current Assets		1,837,385	1,602,227
Non-Current Assets			
Property, Plant and Equipment	5	489,619	500,184
Total Non-Current Assets		489,619	500,184
Total Assets		2,327,004	2,102,411
Liabilities			
Current Liabilities			
Trade and Other Payables	6	527,864	486,191
Provision for Annual Leave		265,991	217,909
Unexpended Grant etc Carried Forward	7	178,772	128,082
Total Current Liabilities		972,627	832,182
Non-Current Liabilities			
Provision for Long Service Leave		278,605	267,626
Total Non-Current Liabilities		278,605	267,626
Total Liabilities		1,251,232	1,099,808
Net Assets		1,075,771	1,002,603
Equity			
Retained Earnings		1,075,771	1,002,603
Total Equity		1,075,771	1,002,603

Statement of Changes in Equity

Aged And Disability Advocacy Australia For the year ended 30 June 2021

	NOTES	2021	2020
Retained Earnings after Appropriation			
Retained Earnings at Start of Year		1,013,740	921,886
Profit/(Loss) Before Taxation		62,031	80,717
Retained Earnings After Appropriation		1,075,771	1,002,603

Statement of Cash Flows

Aged And Disability Advocacy Australia For the year ended 30 June 2021

	2021	2020
Operating Activities		
Receipts	5,148,714	4,640,486
Interest received	9,192	9,085
Less: Payments to Creditors	(4,891,789)	(4,624,647)
Net Cash Flows from Operating Activities	266,117	24,924
Investing Activities		
Movement in Plant and Equipment	(23,093)	(55,485)
Net Cash Flows from Investing Activities	(23,093)	(55,485)
Net Cash Flows	243,024	(30,562)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	1,580,766	1,611,328
Net change in cash for period	243,024	(30,562)
Cash and cash equivalents at end of period	1,823,790	1,580,766

Notes to Cash Flow Statement

Aged And Disability Advocacy Australia For the year ended 30 June 2021

	2021	2020
1. Reconciliation of operating profit after income tax to net cash from operating activities		
Net operating profit/(loss)	62,031	80,717
Add: depreciation	33,659	5,178
(Increase) / decrease in accounts receivable	6,022	11,215
(Increase) / decrease in prepayments	1,843	(5,349)
Increase / (decrease) in accounts payable	41,673	6,799
Increase / (decrease) in provision for employee benefits	48,082	69,255
Increase / (decrease) in provision for long service leave	10,979	45,256
Increase / (decrease) in unexpected grants carried forward	50,690	(188,147)
Total Reconciliation of operating profit after income tax to net cash from operating activities	254,979	24,925

2. Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at bank and short term deposits at call. The cash at the end of the year in the above statement of cash flows represents the cash at bank figure shown in the balance sheet.

Notes to the Financial Statements

Aged And Disability Advocacy Australia For the year ended 30 June 2021

1. Statement of Significant Accounting Policies

Basis of preparation

The financial report has been drawn up on an accruals basis. It has been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuation of non-current assets. In the opinion of the members of the State Executive the entity is not considered to be a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored to satisfy specifically all of their information needs. This financial report is therefore considered to be a special purpose report prepared to enable the entity to fulfil its obligation to prepare accounts under the *Australia Charities and Not-for-profits Commission Act 2012*. The entity has generally applied the following Accounting Standards:

AASB 101 Presentation of Financial Statements

AASB 107 Cash Flow Statements

AASB 108 Accounting Policies, changes in accounting estimates and errors

AASB 110 Events after Balance Sheet Date

AASB 1031 Materiality

AASB 1048 Interpretation of Standards

AASB 1054 Australian Additional Disclosures as appropriate for not-for-profit oriented entities that qualify for and apply differential reporting concessions.

No other Accounting Standards have been specifically applied in the preparation of this report. The accounting policies have been consistently applied by the entity.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

Interest income is brought to account in the period in which it is received.

Taxation

The entity is exempt from income tax under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. At the end of each reporting period, the entity assesses whether there is objective evidence that a financial asset has been impaired. An asset is deemed impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') has occurred, which has an impact on the estimated future cash flows of the asset(s).

Property, Plant and Equipment

Items of property, plant and equipment are recorded at cost or at independent or Responsible Persons' valuation, and depreciated over their estimated useful lives using the straight-line method. The carrying amount of property, plant and equipment is reviewed by the Officers to ensure it is not in excess of the recoverable amount from those assets. Depreciation is calculated as from the date of acquisition.

Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Accounts payable and other payables

Accounts payable 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 recognition of the liability.

Employee Entitlements

Provision is made for the entity's liability for employee entitlements arising from services rendered by employees to balance date. Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Provisions

Provisions are recognised when the consolidated entity has a present (legal or constructive) obligation as a result of a past event, it is probable the consolidated entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Employee Benefits

Wages and salaries and annual leave

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

Long Service Leave

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is measured as 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 periods of service.

Provisions

Provision is made for the company's liability for income tax arising from the expense relating to the expected taxable income at the applicable tax rate for the financial year.

	2021	2020
2. Cash and Cash Equivalents		
Bank Accounts		
CBA - Cheque Account	328,798	416,998
CBA - Cash Management	372,341	1,063,232
CBA - Credit Facility	(824)	(311)
IBTD - CBA - Bank Guarantee	13,750	-
IBTA - CBA - Credit Guarantee	30,000	30,000
IBTA - CBA - Term Deposit	69,790	69,054
CBA - Term Deposit \$1M	1,007,912	-
Total Bank Accounts	1,821,767	1,578,973
Other Cash Items		
Petty Cash	300	300
Gift Fund	1,723	1,493
Total Other Cash Items	2,023	1,793
Total Cash and Cash Equivalents	1,823,790	1,580,766
	2021	2020

3. Trade and Other Receivables

Current		
Sundry Debtors	1,492	7,514
Total Current	1,492	7,514
Total Trade and Other Receivables	1,492	7,514
	2021	2020

4. Prepayments

Prepaid Insurance	5,876	6,309
Prepaid Rent and Motor Vehicle Lease	6,228	7,637
Total Prepayments	12,103	13,946

	2021	2020
5. Property Plant and Equipment		
Land and Buildings		
Property - Copperfield Street at Cost	355,138	355,138
Total Land and Buildings	355,138	355,138
Motor Vehicles		
Motor Vehicles at Cost	382,838	382,720
Accumulated Depreciation of Motor Vehicles	(248,357)	(237,674)
Total Motor Vehicles	134,481	145,046
Computer System at Cost		
Computer Systems at Cost	22,008	22,008
Accumulated Depreciation of Computer Equipment	(22,008)	(22,008)
Total Computer System at Cost	-	-
Total Property Plant and Equipment	489,619	500,184
	2021	2020

6. Trade and Other Payables

	2021	2020
Current		
Trade Creditors	18,195	68,186
Accrued Expenses	11,500	3,852
GST	(3,267)	(21,331)
Accrued Wages / Fair Work Backpay	418,305	389,815
PAYG Withholdings Payable	49,563	45,669
Superannuation Payable	32,468	-
Staff Reimbursement Account	1,100	-
Total Current	527,864	486,191
Total Trade and Other Payables	527,864	486,191
	2021	2020

7. Unexpended Grants Carried Forward

ATO Grant Income	-	45,082
Disability RC Received in Advance	69,659	48,000
DJAG (Legal Aid) Grants Received in Advance	20,000	-
Unexpended Grant - GCBF	-	35,000
Sales Conference in Advance	89,113	-
Total Unexpended Grants Carried Forward	178,772	128,082

8. Contingent Liabilities

The organisation had no contingent liabilities as at 30 June 2021.

9. Events After the Reporting Period

No matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Responsible Persons' Declaration

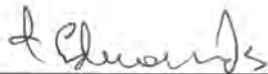
Aged And Disability Advocacy Australia
For the year ended 30 June 2021

In the responsible persons' opinion:

1. there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable; and
2. 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-profits Regulation 2013.

Signed on behalf of the responsible persons



Responsible Person

Dated at BRISBANE this 1 day of SEPTEMBER 2021.



PO Box 1306,
Capalaba QLD 4157

0401.656.802
admin@platinumaudits.com.au
platinumaudits.com.au

25 August 2021

The Directors
Aged and Disability Advocacy Australia
121 Copperfield St
GEEBUNG QLD 4034

AUDITOR'S INDEPENDENCE DECLARATION

This declaration is made in connection with our audit of the financial report of the company for the year ended 30 June 2021 and in accordance with the provisions of the Australian Charities and Not-for-profits Commission Act 2012.

I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to this audit;
- No contraventions of the Code of Professional Conduct in relation to this audit.

Yours faithfully,

Matthew Williams
CB Audit Pty Ltd t/as Platinum Audits (Qld)
Registered Company Auditor No. 470848



PO Box 1306,
Capalaba QLD 4157

0401.656.802
admin@platinumaudits.com.au
platinumaudits.com.au

INDEPENDENT AUDITOR'S REPORT **TO THE DIRECTORS OF** **AGED AND DISABILITY ADVOCACY AUSTRALIA**

Report on the Audit of the Financial Report - Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Aged and Disability Advocacy Australia, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Responsible Persons' Declaration.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the financial report of Aged and Disability Advocacy Australia has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 (ACNC Act), including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance and cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Qualified Opinion

It is not practicable for the company to maintain control over cash receipts prior to their being received and receipted by Directors. Accordingly, it is not practicable for our audit procedures with regard to cash receipts to extend beyond cash receipts recorded as receipted by way of issue of an official receipt. We therefore are unable to express an opinion on whether the recorded cash donations of the company are complete.

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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to 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 - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Directors financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Directors' for the Financial Report

The Directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the Directors. The Directors' responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of a 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 Directors are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so. The Directors are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibility 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 is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism 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 my 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 control.
- Obtain an understanding of internal control relevant to the audit 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 registered entity's internal control.
- Conclude on the appropriateness of the Directors' 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 registered entity'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 registered entity to cease to continue as a going concern.
- 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 communicate with the Directors 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.



Matthew Williams
CB Audit Pty Ltd t/as Platinum Audits (Qld)
Registered Company Auditor No. 470848

1 September 2021



Brisbane – Head Office

121 Copperfield Street
Geebung, QLD 4034

Email info@adaaustralia.com.au

Phone (07) 3637 6000

Toll Free 1800 818 338

adaaustralia.com.au