



2020 - 2021

LOGAN TOGETHER ANNUAL REPORT



We respect and acknowledge the Traditional Custodians of the Logan City area, including the Yuggera and Yugambeh language speaking people. We pay respect to the Elders past and present for they hold the memories, the traditions, the culture and hopes of Australia's First Peoples. We acknowledge there are also other Aboriginal and Torres Strait Islander people who live, work in and contribute to the cultural heritage of Logan City.



ABOUT LOGAN TOGETHER

Logan Together aims to grow Logan's kids up well, uniting people from diverse organisational and personal backgrounds in a whole of community movement. Together we use Collective Impact and support community leadership to give Logan's children, from pre-birth to aged eight, every chance in life.

Enabled by a dedicated backbone team, the movement aligns resources and efforts to ensure every child gets the support they need to be the best they can be. We need to do things at every age and stage of childhood, and we need to walk alongside residents to help strengthen communities, lift up community voice and support families too.

Our vision relies on building a long-term community movement where everyone knows about the importance of the early years and values our children deeply. We want to see changes in the way governments design and spend their social investment dollar, the way services deliver their offerings, and together, we seek significant community participation in decision-making.

By 2025, if we can assist an extra 5,000 Logan kids to arrive at 8 years old in great shape, we'll have achieved our goals.



TABLE OF CONTENTS

04	Messages
05	Co-Chairs of Leadership Table
07	Chair of the Board
08	Executive Director
09	Action Group
11	Governance
12	Collaborative Governance
13	Deepening Democracy
14	Program Reports
15	Maternity Hubs
18	Stronger Parenting
22	Community Active Partnerships
25	Mums n' Bubs Logan
27	Finances
29	Logan Child Friendly Community Ltd
46	Logan Child Friendly Community Trust

MESSAGES



CO-CHAIRS OF LEADERSHIP TABLE

We were proud to reflect on our improvements in strengthening the membership, influence and voice of community leadership within our Table during the last financial year. This effort in building purposeful and trusting relationships and partnerships, anchored to our re-invigorated commitment to being Community-Led and putting First Nations First, has continued as our most significant achievement for the Table during the last 12 months [2020-2021].

The jewel in the crown of our efforts shone through with the emergence of our Walking Together for Logan's Children endeavour. This work was co-designed and led by a group of diverse Cultural Leaders who stepped up and reached out across community in response to the serious escalation in risks to the safety and wellbeing of too many children growing up in Logan. Truth Telling, relationship and trust building, valuing culture as core to the safety and wellbeing of children, and holding to the principles of Collective Impact with integrity generated strong foundations for our significant progress this year. The highly valued Cultural Leaders | Community | Department of Children, Youth Justice and Multicultural Affairs partnership saw us share power, accountability and risk; deliver co-designed new resources into the community; and, re-allocate some existing resources to align with our Logan community's priorities. We will embed these foundations and go deeper into two places next year as we continue our work alongside community to transform the lives of Logan children and their families over time.



CONT.

Another significant milestone we achieved this year was the drafting, negotiating and signing of our Stronger Places, Stronger People Collaboration Agreement between Logan Together, the Commonwealth Government and the State Government. Through the collective work of Leadership Table members, the voice and the hopes of our community about this partnership are weaved throughout this document. We have now begun the work with our government partners to co-design and co-produce our Collaboration Agreement plan of action, and with community we will evaluate the difference this partnership has made in the lives of Logan's children when we join together at our Learning Circle reflection.

Finally, we have made some progress this year to reset our Logan Together strategy in line with the aspirations of our community, the data, the evidence, and our strategic learnings since our movement was established in 2015. We start this next financial year with high levels of commitment about the importance of our refresh process. We will co-design a new Roadmap and plan of action using the 1000 Voices approach. This will ensure our Roadmap genuinely reflects the aspirations of our local families, and that our actions will genuinely enable at least 5,000 more children growing up in Logan to be safe and thriving by 2025. Alongside this refresh we will also reset our Leadership Table accountabilities, membership and culture to ensure we work collectively to create the opportunities and resources to progress the community's plan for transformation in the lives of their children.

As Co-Chairs of the Leadership Table during 2020-21, we express our sincere thanks to our Leadership Table members for their commitment and support as we journeyed a year of change, challenge and hope. We especially thank our Cultural Leaders for their honesty, courage and determination to improve our way of working for local impact as the key integrated governance group supporting Logan Together.

Uncle Pete Eather and Janet Stodulka
Co-Chairs Logan Together Leadership Table

CHAIR OF THE BOARD

If we thought that we were finished dealing with the major changes that affected every part of our mission and operations in 2020 – we were wrong.

It has been another year of profound change for Logan Together. At this stage of our development, we are very much aware of the importance of focusing on building community leadership capability. In this context, it has been exciting to see many great examples of community action and empowerment.

Perhaps one of the biggest changes has been in the leadership of the Backbone Team. After some 6 years formally as our Executive Director and a considerable period to that helping to establish Logan Together, Matthew Cox indicated to the Board early in the year that his intention was to move on to new opportunities mid-year. This long notice period allowed for the recruitment of the new Executive Director to occur while Matthew was still around, and for a proper handover to occur. A panel comprising Board and community governance representation unanimously confirmed Dr Michelle Lucas as our new Executive Director.

The Board wishes to acknowledge the energy, commitment and exceptional strategic skills that Matthew brought to the role. In every sense, he helped to bring Logan Together into being, and to grow it into something that contributes locally for the families of Logan and nationally for similar initiatives being undertaken elsewhere.

We also welcome Michelle, who brings unparalleled experience in collective impact throughout other Australian jurisdictions, and a deep commitment to its core values. She has brought a fresh energy and focus to the important work of growing and empowering our community partners, and we look forward to continuing this work with her.

We also said some farewells this year. Professor Cindy Shannon tendered her resignation from the Board in October, and I would like to thank her for her contribution. At the Leadership Table, we farewelled Uncle Pete Eather as the Co-Chair, and I thank him for his service.

Finally, I would like to thank my colleagues on the Board and the staff of the Backbone team for your unstinting generosity, dedication and commitment.

Margaret Allison
Chair Logan Child Friendly Community

EXECUTIVE DIRECTOR



The energy around the Logan Together movement offers great hope for Logan's children!

Over these past few months it has been such a privilege to build on the committed work of the founders and enablers of Logan Together and to observe and engage with the relationships and actions which will create long-term change.

With the Logan Together focus on equity and impact, our partnerships continue to grow and strengthen, underpinned by a commitment to children at the heart, community-leadership and First Nations First.

Our governance structures are increasingly robust, enabling critical decision-making around priority actions and focus communities. New communications channels, which fully incorporate community voice and network the movement, have been embraced wholeheartedly.

These aspects mark the conditions for change which are so essential to our work and which will enable the realisation of our commitments. The foundations are in place and Logan Together is well-equipped to lead as a community movement into the long-term future.

Dr Michelle Lucas
Executive Director Logan Together

ACTION GROUP

The Action Group is an operational coordination and collaboration mechanism which meets monthly. It both informs and is informed by the work of the Leadership Table. Its members assist with the establishment and oversight of project working groups and commit to cultural and systematic change. The Action Group links to the Supporting Families, Changing Futures child protection reform agenda and its associated governance structure.

The Action Group has continued to develop and maintain a consistent membership group while identifying potential new members and incorporating them into the group. There has been a focus on increasing participation by encouraging members to raise and present items, use the forum as a Community of Practice and seek collective action to develop solutions.

A significant achievement has been the development and implementation of the Community Think Tank, a structured way to expand community participation in the Logan Together movement. This is a small group of community members with an interest in families and children who meet on a monthly basis. They are a resource for the Logan Together movement and provide valuable advice. They are supported by the Backbone Team, two First Nations Elders and a volunteer facilitator with an advisory group drawn from Action Group members. Members of the group are starting to participate in a range of Logan Together and wider community activities and their skills as community leaders are being nurtured and developed.

The Kindy to Prep initiative has been a continued focus with Action Group members contributing to the associated work including providing advice about approaches, distributing collateral, sharing information across networks and social media platforms. In October 2020 Action Group members and their organisations supported the Logan Loves Kindy month activities which focussed on promoting awareness. In May 2021 Action Group members and their organisations supported and participated in Under 8's Week activities.

CONT.

Action Group members continue to be involved in the working group associated with the Backing Young Parents project which is now led by Logan Together partner YFS.

The Logan Children's Charter initiative is driven by a working group of Action Group members. Initial plans for the Logan Children's Charter to be implemented across businesses in Logan were impacted by COVID-19. Correspondingly, a revised approach focussed on Logan Together partner organisations and some early learning services. This involved delivery of Consulting Effectively with Children training and information sessions about the Charter, followed up by coaching support where requested.

The Action Group has maintained strong connections with the South West Local Level Alliance and the facilitator is an active member of the Action Group. The Logan Local Level Alliance function was reformulated into the Logan Solutions and Reform Project and the project lead has been an active member of the Action Group. Action Group members have participated in work associated with the areas of interest - Adolescent Violence and Disengagement from Education. The Action Group has started discussions about its role and priorities with emphasis on how it can work with the other Logan Together governance groups to support the movement and achieve the aims of improving outcomes for Logan families and children.



r mud kitchen

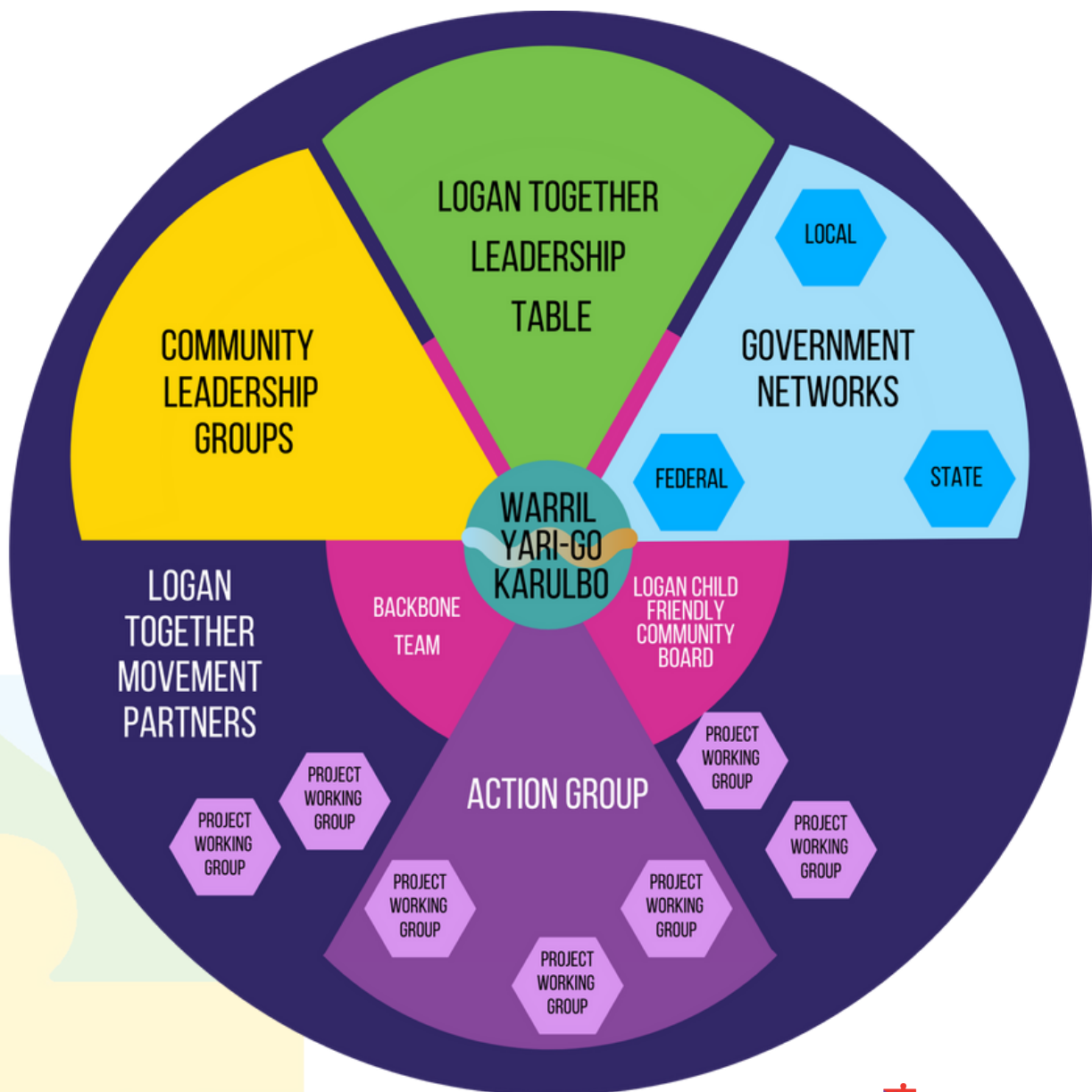
GOVERNANCE



COLLABORATIVE GOVERNANCE

Our strength and our success will come from working together. This framework shows the various elements of the Logan Together governance; how they interact and how together, we are all part of the movement.

The way we go about our work is pivotal in fostering collaboration, embedding community voice and participation in all that we do, embracing and acting on the aspirations and needs of the people of Logan to achieve intergenerational and population-level systems change, with a focus on child development.



DEEPENING DEMOCRACY

The vision of the Deepening Democracy Project- Logan (DDP-L) group is 'full and equitable participation of community members in decision making at all stages of issues and actions which affect them'. Our mission as part of Logan Together is two-fold: first, to advocate strongly for this idea being a key feature of all elements of the ways things are done in the movement; and second, to assist in building the capacity of both community members to participate in the movement, and of the movement's structures, procedures and processes to accommodate and facilitate their participation.

The group was formed in 2020 by community members who had attended the ChangeFest gatherings in 2018 and 2019. It was there the frustration and anger about having things done 'to them or for them' rather than 'with them' had been voiced loud and clear by community members from various parts of the country where place based collective impact projects are being implemented.

Gaining recognition by the wider Logan Together movement, and inclusion in their governance structures, was a significant achievement for DDP-L in 2020-21. This recognition was clearly demonstrated in the decision to sponsor two DDP-L group members to attend ChangeFest 2021 in the Northern Territory giving them opportunities to meet and share with others in various parts of the country pursuing similar goals in their own community. Key outcomes from attending ChangeFest 2021 have been deeper connections established with First Nations People, and exploration of a seminal project to engage community voice and participation in the Logan Movement utilising a "Forum Theatre" approach to complement extensive community conversations.

The group also takes pride in the efforts it made in the year to advocate for its vision of full participation of community members as Logan Together started to undertake a root and branch review and renewal of its structures and roadmap five years into its life as a movement.

Yolanda van Gellecum, Roger Marshall, Angel TuiSamoa, Karen Dawson-Sinclair

PROGRAM REPORTS



MATERNITY HUBS

LOGAN COMMUNITY MATERNAL & CHILD HEALTH HUBS

From their beginnings in 2018, Logan now has four established Community Maternal and Child Health Hubs (Hubs), with a focus not just on mother and baby, but on the whole family over the first 1000 days and over the life course.

At the beginning of the 2020/21 year, the Hubs Oversight Committee asked Logan Together to facilitate a co-design process to develop a plan for the Hubs for next five years. This was in recognition that there is more to be done to realise the community and health sector visions for the Hubs. A listening and engagement process involving workshops and community conversations took place in between January and July 2021.

Key themes arising from the co-design process were:

1. More families want to access the Hubs for their birth care; more Hubs are needed in Logan.
2. Cultural and Community Connections via the Hubs and relationships with health carers, are the secret of the Hubs' success.
3. Advocacy for the Hubs is needed to ensure continuing and increased investment.
4. The Model resources are largely focussed on delivering midwifery teams, and more is required to adequately support community collaboration and wrap-around support.
5. Community Voice / engagement needs uplifting to ensure the Hubs make positive health impacts in Logan.



Maternity Hubs CONT.

Key Attributes of the Hubs Identified:

1. Community Setting: Ensuring the Hubs were delivered by trusted groups who were already embedded with the community means that the birthing services are provided with wrap around and cultural supports. We knew that groups who were not well serviced before the Hubs were First Nations, Maori and Pasifika, Refugee and Migrant, and Young families. The Hubs were chosen based on connections with these cohorts.
2. Continuity of Midwifery Care: There is a wealth of evidence that birthing with a known midwife is family-friendly and has positive health outcomes for mothers and babies. In Logan, this is the model in the Hubs through Midwifery Group Practice.
3. Positive outcomes: Since starting, the Hubs have been making a difference for the health of Logan families, building community and service system connections, and also bringing cost savings for the community. The Logan Hubs are open to “all risk” for referrals – so vulnerable families with complex needs participate in the hubs.
4. Future Focus: Up to 25% of Logan’s women birth through the Hubs – we aim to make this more accessible and by 2025, enable 50% of families to access this care.

Building the Evidence:

To support the co-design process further, more evidence was needed on the results of the Hub Model. Logan Together was involved in commissioning two pieces of work. These reports concluded the Hubs provide value for money in regard to public health expenditure. The reports also identified the critical contribution of Collective Impact in spanning boundaries and bringing community voice to the fore.

- Logan’s Community Maternal and Child Health Hubs: The contribution case for collective impact practice (Clear Horizon)
- Logan Community Maternity and Child Health Hubs Cost Analysis (Synergy Health and Business collaborative)



STRONGER PARENTING



In early 2020 the governance structure of Logan Together approved the investigation of a potential city-wide parent support program, with the view to increase the key behaviours that make the greatest difference to a child's development within the home environment.

Throughout the course of this discovery process, which included desktop research, in depth interviews, outcomes mapping, delivery of micro test projects, plus review and evaluation, several insights were identified. A project delivery plan and associated budget were finalised in mid-2021.

“We don't need another program in this City that tells parents what they need to do,”
Dr Roger Marshall,
Logan community leader

Stronger Parenting CONT.

Key insights underpinning the Logan Together Stronger Parenting Plan include:

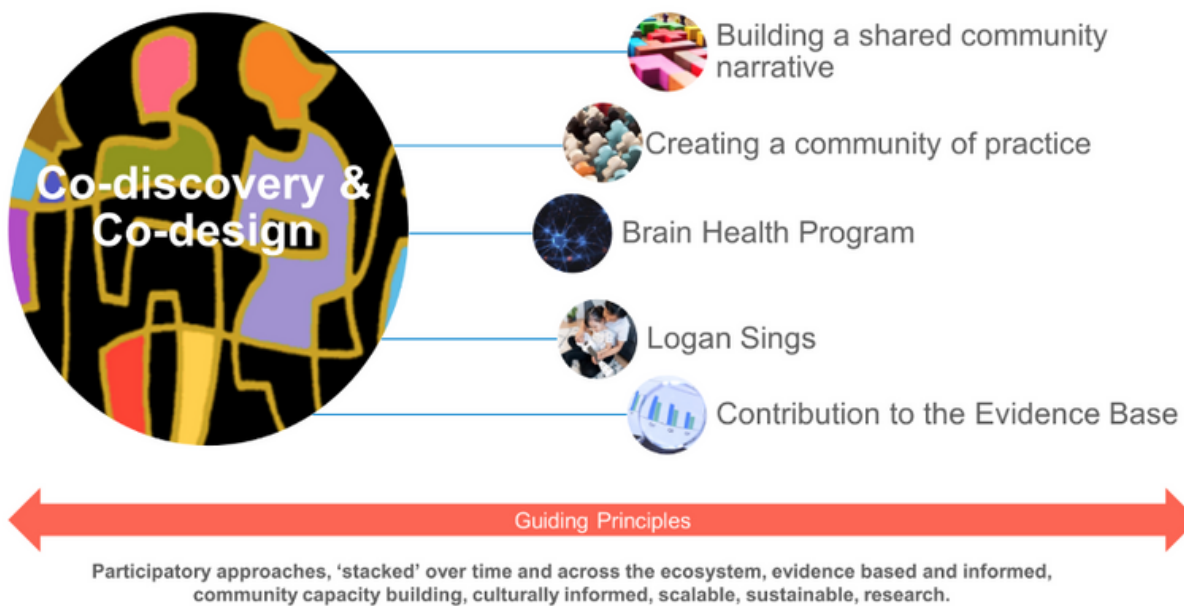
- While the original direction was for a city-wide roll-out, starting small in two communities was recommended, using a Try Test Learn approach. It was seen that creating an ecosystem of informal and formal supports within a community setting would be critical, with community, partners and stakeholders working collaboratively to meet the family where they are at, in ways that nurture the development of trusted relationships.
- Permission from and participation by the community would be crucial to moving ahead.
- Advances in neuroscience and child development research confirmed the single most important ingredient in setting a child up for success is the quality and nature of a child's relationship with their parents (their connection), and that this quality either accelerates or interrupts healthy brain development in early life. Further, it was reported that parenting skills aren't natural or instinctive – these skills are learnt and their development requires certain experiences to occur in certain environments at key times.
- In spite of most parents wanting their children to grow up happy, healthy, and able to fulfill their potential, sometimes there are things that get in the way. In these circumstances parents benefit from additional support to reach their parenting aspirations. Additional support can take many forms. From intentional healing from trauma, purposeful strengthening of the foundational skills (self-regulation, executive function), resolving current stresses and satisfying basic needs, creating a safe and stable environment, developing a network of supportive relationships to building self-efficacy, appropriate pathways to support systems and assistance, there is no one-size-fits-all solution.
- There are a set of key home practices (behaviours) that make the greatest difference to healthy child development.
- Engagement tactics that promote child/parent connection within a joyful experience (not a traditional didactic parenting program), delivered in safe and neutral settings, are most likely to create a growth mindset for the parent. This in turn results in a stronger likelihood of increased parental confidence and self-efficacy and an increase in positive parenting behaviours. The power of music was trialled in Logan via a child and parent singing program with more than 4 community groups and 20 families, with very promising results

Stronger Parenting CONT.

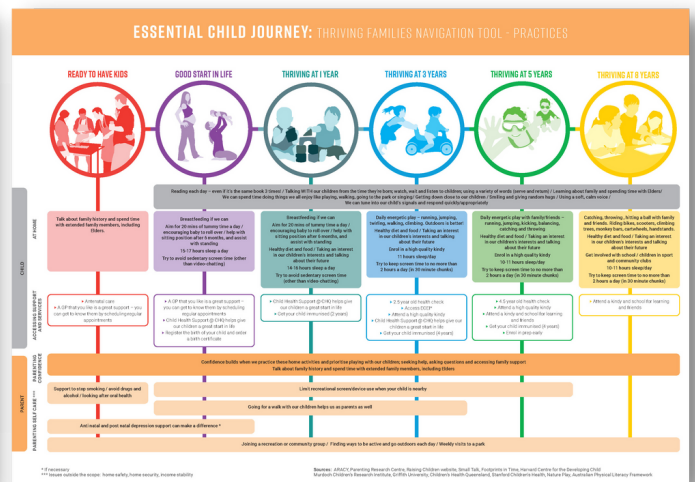
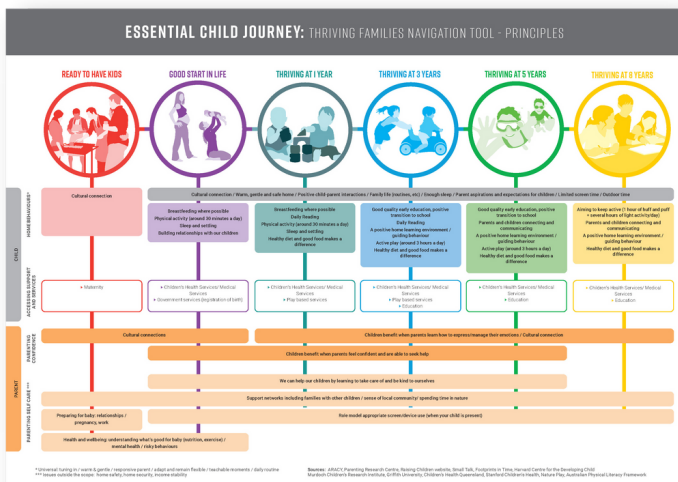
A number of supporting materials have been produced capturing these insights, including:

- Theory of Change
- Outcomes map
- Essential Child Journey – a set of key practices (behaviours) and principles that make the greatest difference to a child's early development
- Project delivery plan – including co-design, neuroscience and engagement elements

Conceptual Map: Stronger Parenting Program Elements



The Essential Child Journey





Indie

-9-

“Don’t sit on technology all day on the weekend or after school. Rest your eyes and come on out and be active and healthy. You need friends not to be lonely.”

COMMUNITY ACTIVE PARTNERSHIPS

Throughout 2020-2021, the Community Active Partnerships Team, supported by Logan Together, worked diligently to build a considerable and coordinated effort across Logan to encourage the healthy development and wellbeing of local children.... and to add the sparkle, confidence and learning possible through the joy of unstructured play!

This year, the team instigated a change in direction to address the expressed need from the broader community regarding an identified gap in quality and opportunities for Logan's children to play. The offerings were focussed significantly on increasing the capacity of the community to support quality child-led-free-play as an effective strategy to increase physical literacy for Logan children.

PLAY BASED STRATEGY

1. Play & Physical Literacy Workshops for over 55 professionals: Increased awareness of physical literacy development achieved through play
2. Neighbourhood Play Networks (NPN) - NPNs were established in Woodridge and Eagleby, with significant mental and physical health protective factors witnessed and expressed by both the parents and the children
3. Pop-up Active Play Events - During the 2020-2021 period, 25 pop-up active play sessions were delivered in 8 Logan suburbs. The total number of participants added to 2,891, including 1,720 Logan children and 1,171 accompanying grown-ups.



CAPACITY BUILDING

During this year, 71 Logan organisations collaborated to increase play across Logan and physical literacy. This included 381 Logan grown-up representatives from 8 schools, 27 early childhood services, 1 playgroup, 10 community centres, 3 first nation representative groups, 20 government representatives, 5 sport and recreation services, 2 researchers, 8 service providers, and 6 parents, all who work in support of Logan children.

These organisations regularly support the active play of 11,140 Logan children.

CHILDS VOICE

And critically, the entire suite of Play action was underpinned by listening deeply to children via various bespoke and place-based initiatives.

116 Logan children, across 24 Logan suburbs were consulted on their active play.

COVID-19 RESPONSES

Community Active Partnerships also led a regional response to the restrictions of COVID, including:

1. The Logan Physical Activity Video Library 116 episodes, 18 physical activity interest areas for Logan children aged 2 to 12. 2,646 views were recorded
2. Physical Activity Packs – A strategy to support children and family’s physical at home during COVID19 restrictions; 1,000 packs distributed to Logan children through Logan Together partners during first 6 months.
3. Mobile Outreach – Eagleby, Kingston, Woodridge – The aim was to take services and physical activity to the community during COVCID19 restrictions.. Over this time 430 children and 230 adults were involved.



**“I FEEL MORE COMFORTABLE
(IN MY NEIGHBOURHOOD)
BECAUSE I KNOW
EVERYONE. I KNOW IF
SOMETHING BAD HAPPENS I
HAVE PEOPLE WHO CAN
ACTUALLY HELP ME”**

ALICE – 10 –

SNAPSHOT CAP



25

Pop-Up Active
Play Sessions

2,891

Pop-up Play
Participants

1,720

Logan
Children

1,171

Grown-ups

55

Professionals
participated in
workshops

71

Logan agencies
collaborated to
increase play

11,140

Logan children
supported in
active play

116

Logan kids
voices heard

From

24

Different
suburbs



MUMS N' BUBS LOGAN

Mums n' Bubs Logan has gone from strength to strength over 2020, increasing by over 2000 members in the last year, with a total of 24,220 members as of June 2021. Most of these members are local to the Logan area. As a help and support forum in a closed Facebook group, Mums n' Bubs also holds playgroup meets each week at various venues: Child Care Centres, Aged Care Facilities, Private Screenings at the Movies, Play Centres, Emergency Services Tours.

This group is vital because:

- Mums need to be able to have a voice and a SAFE place to share it
- Mothering is a tough gig, but doing it alongside other mums and knowing there is somewhere that you can ask for help or to say 'hey I'm not OK' really helps. Seeing other mums reach out and offer a private chat when they can see another mum not coping is really beautiful to watch.

Key functions of the group include:

- Mums Helping Mums
- Intergenerational Connections via the Aged Care Playgroups
- Parental Education on a wide variety of topics, facilitated through playgroup meets with specialised guest speakers. As well as online via the forum [Mums N' Bubs Facebook group] Live Q&A sessions are hosted monthly, supported by a dedicated resource and parent information hub for members.
- Help and Support – providing an ear to listen, or links to help and support. Through the community established within this group, members are often able to find support within the group and, in times of need, hundreds of offers of support flood the group, from offers of help with meals, to gift cards and donations.

Mums n' Bubs Logan CONT.

Highlights over the past year...

- Mums N Bubs Member Car Stickers: Hundreds of stickers visible across Logan signify membership of Mums N Bubs Logan and have helped create a connected community. Members have found this to be a great conversation starter and a way to recognise and connect with other members when they are out and about in the community.
- Community Active Partnership (CAP) provided funding for several “Active” Playgroups which members would otherwise not be able to access due to the costs involved
- Fun. Park. Play playgroups are held in local parks with designated areas for babies, story time, arts and crafts and a range of physical activities for all age groups
- Back to Nature with Nat is a new active playgroup for kindy aged children to experience gentle nature walks and activities

KEY THEMES FOR 2020 – 2021

Members interacting with the platform always shine a light on the challenges and opportunities facing Logan’s mums. The impacts of Covid 19, for example, have identified two heightened themes; Mental Health and, the risk of homelessness due to the current rental crisis in Queensland.

With current waiting lists for playgroups and increasing members, the group is on target to hit the 25,000 member milestone before the year ends.

To accommodate the continuation of growth and demand there is plenty more planned for 2022...



Mums n' Bubs has created the solid and connected core of a community movement across the region and Logan Together is listening!

FINANCES



OUR FINANCIAL REPORT

The Logan Child Friendly Community Charitable Trust was established prior to Logan Together as a vehicle to attract donations and philanthropic investment for the benefit of Logan children. Funding Griffith University to host the Logan Together project became the main focus for the Trust from 2015 to 2018.

From July 2018 Logan Child Friendly Community Ltd – a charitable company – took over from Griffith University as the entity responsible for the Logan Together project. The Company enjoys DGR1 status as a Public Benevolent Institution (PBI).

The Charitable Trust continues as a vehicle to fund activity that is inconsistent with the operating requirements of a PBI (such as undertaking policy or research work) and may be used more widely to resource other community benefit activity into the future.



Company - Annual Accounts

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

ABN 57 159 083 217

For the year ended 30 June 2021

Prepared by AURIC Financial





Contents

- 3 Profit and Loss - Summarised
- 4 Balance Sheet - Summarised
- 5 Movements in Equity
- 6 Statement of Cash Flows - Direct Method
- 7 Notes to the Financial Statements
- 11 Shareholder Accounts
- 12 Tax Reconciliation
- 13 Directors Declaration
- 14 Accountant's Report Disclaimer



Profit and Loss - Summarised

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

For the year ended 30 June 2021

	2021	2020
Income		
Trading Profit		
Revenue	2,052,981	114,620
Sale of Goods	1,184,727	3,087,219
Total Trading Profit	3,237,708	3,201,839
Other Income	-	7,337
Total Income	3,237,708	3,209,177
Expenses		
Depreciation	6,910	3,727
Foreign Currency Gains and Losses	60	108
Interest	296	351
Motor Vehicle	5,428	6,966
Other	1,794,165	1,771,137
Superannuation	122,278	107,347
Travel and Accommodation	16,767	46,665
Wages and Salaries	1,306,912	1,111,994
Total Expenses	3,252,816	3,048,296
Profit/(Loss) before Taxation	(15,108)	160,881
Net Profit After Tax	(15,108)	160,881
Net Profit After Distributions/Dividends Paid	(15,108)	160,881

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

Balance Sheet - Summarised

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Cash and Cash Equivalents	2	1,284,119	977,269
Receivables	3	341,239	222,968
Total Current Assets		1,625,358	1,200,237
Non-Current Assets			
Property, Plant and Equipment	4	24,448	31,359
Total Non-Current Assets		24,448	31,359
Total Assets		1,649,807	1,231,596
Liabilities			
Current Liabilities			
Provisions	5	10,727	67,979
Payables	6	61,721	207,411
GST		17,752	28,231
Taxation		19,900	-
ATO ICA: RBA		-	(19,647)
GST Adjustments		-	18,750
Rounding		-	(1)
Salary Packaging Payable		-	(6,337)
Unearned Income		665,409	145,805
Total Current Liabilities		775,509	442,191
Non-Current Liabilities			
Financial Liabilities		100,000	-
Total Non-Current Liabilities		100,000	-
Total Liabilities		875,509	442,191
Net Assets		774,298	789,405
Equity			
Retained Earnings		774,298	789,405
Total Equity		774,298	789,405

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



Movements in Equity

LOGAN CHILD FRIENDLY COMMUNITY LIMITED For the year ended 30 June 2021

	2021	2020
Equity		
Opening Balance	789,405	628,525
Increases		
Profit for the Period	(15,108)	160,881
Retained Earnings	1	-
Total Increases	(15,107)	160,881
Total Equity	774,298	789,405

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

Statement of Cash Flows - Direct Method

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

For the year ended 30 June 2021

	2021	2020
Operating Activities		
Receipts from customers	1,304,723	3,582,435
Payments to suppliers and employees	(1,429,190)	(1,219,341)
Finance costs	(296)	(351)
GST	(142,916)	(155,754)
Cash receipts from other operating activities	2,154,422	122,480
Cash payments from other operating activities	(2,089,526)	(1,875,384)
Net Cash Flows from Operating Activities	(202,783)	454,085
Investing Activities		
Payment for property, plant and equipment	-	(35,086)
Other cash items from investing activities	184,861	(374,454)
Net Cash Flows from Investing Activities	184,861	(409,540)
Financing Activities		
Proceeds from borrowings	100,000	130
Other cash items from financing activities	224,773	191,711
Net Cash Flows from Financing Activities	324,773	191,841
Net Cash Flows	306,850	236,386
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	977,269	740,883
Net change in cash for period	306,850	236,386
Cash and cash equivalents at end of period	1,284,119	977,269

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

Notes to the Financial Statements

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

For the year ended 30 June 2021

1. Statement of Significant Accounting Policies

The directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Income Tax

"The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997."

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2021. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to 30 June 2021. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

Qld government has included this type of entity in its Qleave program where we have to pay LSL to the government. In this case there is no need to accrue LSL. This will be reduced to zero.

Cash and Cash Equivalents

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

Revenue Recognition

Revenue from donations is recognised when the donations are received.

Revenue from interest is recognised using the effective interest rate method.

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

Revenue from grants received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred in the balance sheet as unearned income until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised immediately when the company obtains control of the cash.

Goods and Services Tax

Transactions are recognised net 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 balance sheet.

Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

LOGAN CHILD FRIENDLY COMMUNITY LIMITED receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

Government Grants

Government grants received are recognised as revenue on a basis to match the recognition of revenue with costs incurred in the project. The design, development and trials extend over a 1 year period and revenue from the government grant has been recognised on a straight line basis over that period.

	2021	2020
--	------	------

2. Cash and Cash Equivalents

Other Cash Items

	2021	2020
Bendigo Debit Cards Account	5,786	4,977
Bendigo Trading 9467	1,025,712	720,642
Term Deposit - Interest	2,621	1,650
Term deposits <1 year	250,000	250,000
Total Other Cash Items	1,284,119	977,269
Total Cash and Cash Equivalents	1,284,119	977,269

Trust liabilities and right of indemnity

The company is the trustee for Logan Child Friendly Community Charitable Trust. The assets of the Trust, which lie behind the right of indemnity, are not directly available to meet any liabilities of the company acting in its own right. The assets of the Trust were sufficient to discharge all liabilities of the Trust at 30 June 2021.

	2021	2020
3. Receivables		
Current		
Accounts Receivable	319,850	16,718
Sundry receivables - GST adjustments	21,389	206,250
Total Current	341,239	222,968
Total Receivables	341,239	222,968
	2021	2020

4. Property Plant and Equipment

Plant and Equipment		
Plant and Equipment at Cost	13,535	13,535
Accumulated Depreciation of Plant and Equipment	(6,347)	(2,130)
Total Plant and Equipment	7,189	11,405
Motor Vehicles		
Motor Vehicles at Cost	21,551	21,551
Accumulated Depreciation of Motor Vehicles	(4,291)	(1,597)
Total Motor Vehicles	17,260	19,954
Total Property Plant and Equipment	24,448	31,359
	2021	2020

5. Provisions

Accrued Annual Leave	-	50,072
Accrued Annual Leave On-Costs	-	7,135
Accrued Long Service Leave	9,389	9,429
Accrued Long Service Leave On-Costs	1,338	1,344
Total Provisions	10,727	67,979

	2021	2020
6. Payables		
Current		
Accounts Payable	35,422	172,516
PAYG Withholding Payable	16,474	24,552
Superannuation Payable	9,825	10,343
Total Current	61,721	207,411
Total Payables	61,721	207,411
	2021	2020
7. Non-Current Liabilities		
Loan - Logan Child friendly Charitable trust	100,000	-
Total Non-Current Liabilities	100,000	-



Shareholder Accounts

LOGAN CHILD FRIENDLY COMMUNITY LIMITED
For the year ended 30 June 2021

2021 2020

Shareholder Accounts



The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Tax Reconciliation

LOGAN CHILD FRIENDLY COMMUNITY LIMITED For the year ended 30 June 2021

2021

Tax Reconciliation

Taxable Profit	-
Tax Payable	-
Net Profit Available for Shareholders	-

Dividends Paid

Dividend Paid	-
Franking Credit	-
Dividend Paid	-
Franking Credit	-
Total Dividends Paid	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



Directors Declaration

LOGAN CHILD FRIENDLY COMMUNITY LIMITED

For the year ended 30 June 2021

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director: [insert director here] 2021-Dec-02 20:35

Kevin V Mar Fan

Director: [insert director here] M. Allison

2021-Dec-01 14:49

Margaret Allison

Integrated Audit Service Pty Ltd
Authorised audit company no.: 342577
A.B.N. 27 138 518 877
A.C.N. 138 518 877



Director:
Bevin Schafferius CA
Vanita Chand CA

Success through people, knowledge and understanding

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Logan Child Friendly Community Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'B Schafferius', is written over a large, faint, stylized graphic of a person's silhouette in shades of red, purple, and blue.

Bevin Schafferius CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 479033)

Fortitude Valley, 7 December 2021

Street:
Level 1, 119 Robertson Street
FORTITUDE VALLEY QLD 4006

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NEW FARM QLD 4005



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Integrated Audit Service Pty Ltd
Authorised audit company no.: 342577
A.B.N. 27 138 518 877
A.C.N. 138 518 877



Directors:
Bevin Schafferius CA
Vanita Chand CA

Success through people, knowledge and understanding

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Logan Child Friendly Community Ltd which comprises the balance sheet as at 30 June 2021 and the income statement and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

In our opinion, the accompanying the financial report of Logan Child Friendly Community Ltd ("the company") is in accordance with the *Corporations Act 2001* and Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* including:

- i. giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not for Profits Commission Regulation 2013* and the *Corporations Regulations 2001*.

Basis of 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 Company 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.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2021 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibility of the Directors for the Financial Report

The Directors 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 – Reduced Disclosure Requirements, *the Australian Charities and Not for Profits Commission Act 2012* and the *Corporations Act 2001* 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 directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

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 the 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the 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 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.
- 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. We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Bevin Schafferius CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 479033)

Fortitude Valley, 7 December 2021



Trust - Annual Accounts

Logan Child Friendly Community Charitable Trust
ABN 54 618 279 218
For the year ended 30 June 2021

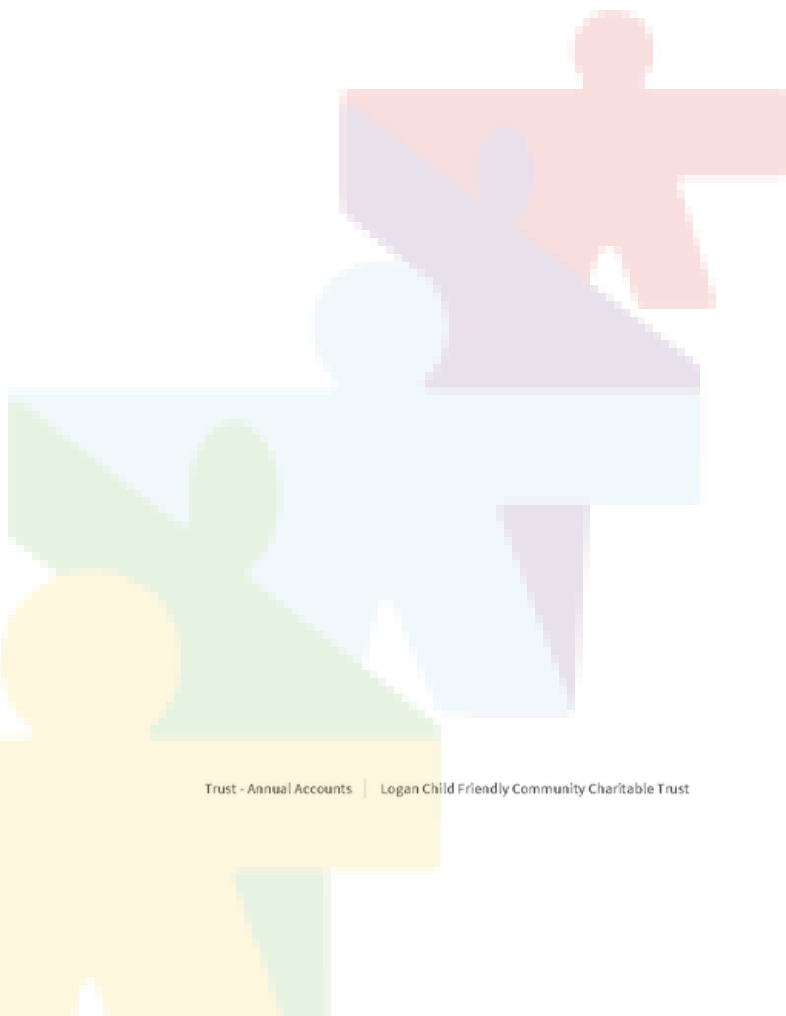
Prepared by AURIC Financial





Contents

- 3 Income Statement
- 4 Balance Sheet
- 5 Movements in Equity
- 6 Notes to the Financial Statements
- 7 Trustee Declaration





Income Statement

Logan Child Friendly Community Charitable Trust For the year ended 30 June 2021

	NOTES	2021	2020
Income			
Donations			
Grants & Donations		-	100,000
Total Donations		-	100,000
Other Income			
Interest Income		14	102
Total Other Income		14	102
Total Income		14	100,102
Profit / (Loss) Before Distribution		14	100,102
Undistributed Income		14	100,102

The accompanying notes form part of these financial statements.

Balance Sheet

Logan Child Friendly Community Charitable Trust As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Cash			
Current Assets			
Bendigo Trading		116	110,102
Total Current Assets		116	110,102
Total Cash		116	110,102
Receivables			
Logan CF Pty Ltd - Transfer		100,000	-
Total Receivables		100,000	-
Total Assets		100,116	110,102
Liabilities			
Current Liabilities			
GST Payable		-	10,000
Total Current Liabilities		-	10,000
Total Liabilities		-	10,000
Net Assets		100,116	100,102
Equity			
Retained Earnings		100,116	100,102
Total Equity		100,116	100,102

The accompanying notes form part of these financial statements.



Movements in Equity

Logan Child Friendly Community Charitable Trust
For the year ended 30 June 2021

	2021	2020
Equity		
Opening Balance	100,102	-
Profit for the Period	14	100,102
Total Equity	100,116	100,102



Notes to the Financial Statements

Logan Child Friendly Community Charitable Trust For the year ended 30 June 2021

1. Statement of Significant Accounting Policies

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the trust deed, and the information needs of stakeholders. 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 purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise. The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The financial statements were authorised for issue on 24 December 2020 by the directors of the trustee company.

The financial statements have been prepared in accordance with the requirements of the following Australian Accounting Standards.

- AASB 101 Presentation of Financial Statements
- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 110 Events after the End of the Reporting Period
- AASB 1048 Interpretation and Application of Standards
- AASB 1054 Australian Additional Disclosures

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standard Board have been applied

Provisions

Provisions are recognised when the trust has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

Revenue Recognition

Revenue from donations is recognised when the donations are received.
Revenue from interest is recognised using the effective interest rate method.
All revenue is stated net of the amount of goods and services tax (GST).
Revenue from grants received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred in the balance sheet as unearned income until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised immediately when the company obtains control of the cash.

Goods and Services Tax

Transactions are recognised net 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 balance sheet.



Trustee Declaration

Logan Child Friendly Community Charitable Trust For the year ended 30 June 2021

The directors of Logan Child Friendly Community Limited declare that Logan Child Friendly Community Charitable Trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 of the financial statements.

In accordance with a resolution of the Board of Directors, the directors of Logan Child Friendly Community Limited declare that:

1. The financial statements and notes present fairly Logan Child Friendly Community Charitable Trust's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
2. In the directors opinion there are reasonable grounds to believe that Logan Child Friendly Community Charitable Trust will be able to pay its debts as and when they become due and payable.

Director: Margaret Allison

M. Allison

Date: 2021-Dec-03 16:51

Director: Kevin Mar Fan

Kevin Mar Fan

Date:

2021-Dec-07 12:14

Integrated Audit Service Pty Ltd
Authorised audit company no.: 342577
A.B.N. 27 138 518 877
A.C.N. 138 518 877



Director:
Bevin Schafferius CA
Vanita Chand CA

Integrated **AUDIT** Service
Success through people, knowledge and understanding

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Logan Child Friendly Community Limited as Trustee for Logan Child Friendly Community Charitable Trust which comprises the statement of financial position as at 30 June 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

In our opinion, the financial report Logan Child Friendly Community Limited as Trustee for Logan Child Friendly Community Charitable Trust ("the company") is in accordance with the *Corporations Act 2001* including:

- i. giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting – Reduced Disclosure Requirements (RDR) and the *Corporations Regulations 2001*.

Basis of 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 Company 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.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the Directors of the Company, would be in the same terms if given to the Directors as at the time of this auditor's report.

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

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITOR'S REPORT

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibility of the Directors for the Financial Report

The Directors 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 - RDR and the *Corporations Act 2001* 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 Directors are responsible for assessing the Company'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 Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

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 this financial report.

As part of an audit in accordance with the 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 Company's internal control.

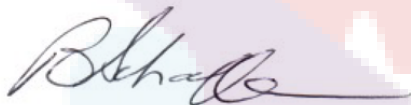
INDEPENDENT AUDITOR'S REPORT

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the 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 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.
- 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.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Bevin Schafferius CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 479033)

Fortitude Valley, 7 December 2021



I didn't choose the

#curiousmelife

*the curious one life
chose me.*