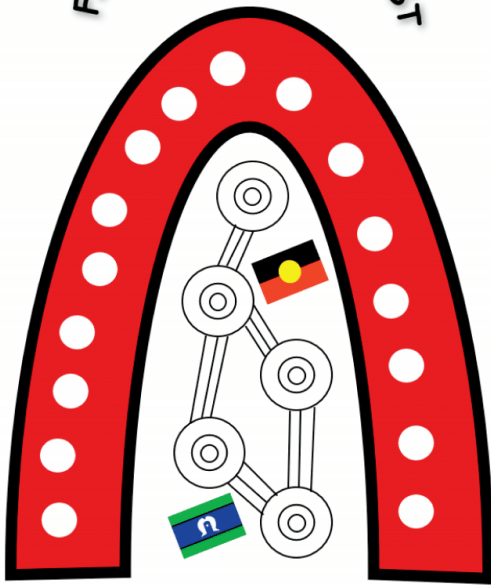




# LOGAN together

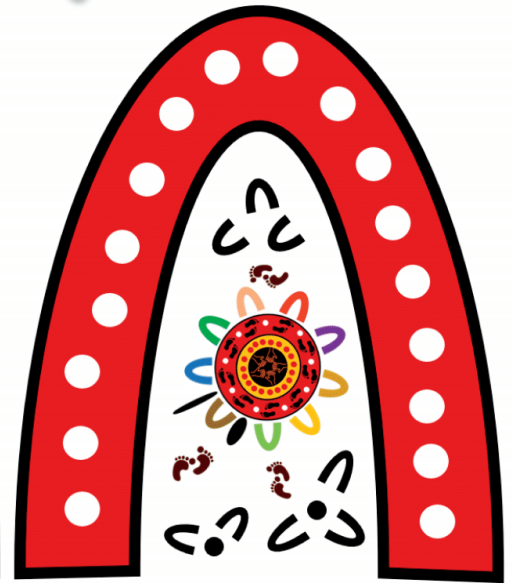
FIRST NATIONS FIRST



CHILDREN AT THE HEART



COMMUNITY LED



## Annual Report 2021–22

# Gnirigomindala Karulbo

Gnirigomindala Karulbo is an ecology of knowing that:

- fits with the real place where we live,
- helps us to address all aspects of life here in this place,
- generates positive, adaptive, and alternative understandings,
- strengthens and sustains culturally well Indigenous futures.

Our relational understandings seek an excellence of belief that proposes Equity as essential to the voice and the wellbeing of our community. Our understandings shared well with our community informs practices that benefit and sustain our community.



First Nations Ways of Working

Invasion RE-Investment

Culture Being and Doing

Cultural Spiritual Element

Child Safety Returning Kin

Equity Agreement

Change Practice Across The System

First Nations First Workshops

Gumera Ngullina Jarjums

Wellbeing

FAMILIES ARE BETTER OFF BECAUSE OF WORK DONE COLLECTIVELY

FIRST NATIONS FIRST CHILDREN AT THE HEART COMMUNITY LED

PROGRESS THAT ALIGNS WITH THE THREE PILLARS OF LOGAN TOGETHER

Eagleby Together

Carbrook Co-Design

Cultural Authority Comes from Working Together

Setting Circle Acknowledgment to Country Data Sovereignty Yarning

Leadership Table LT Board Community Connections

Kinship And Foster Care

Nothing about Us without Us

ChangeFest

Influencing Policy and Infrastructure for the benefit of everyone

SIGNIFICANT CHANGE THROUGH THE WORK WE HAVE GUIDED AS GOVERNORS OF LOGAN TOGETHER

Community Consultations



TOP STRATEGIC PIECES TACKLED TOGETHER

Walking Together for Logan's Children

Eagleby Together

**We respect and acknowledge the Traditional Custodians of the Logan City area, including the Yuggera and Yugambah 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.**

**We commit to the ChangeFest Statement 2018.**

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# Message from the Chair of the Board – Logan Child Friendly Community



*Margaret Allison*

**Logan Together acknowledges that our work takes place on the traditional lands of the Yuggera and Yugembah people, and we pay our respects to elders past, present and emerging.**

As I write this, it is almost nine years since I was first asked to become involved in the Logan Together initiative. Little did I realise that I would continue to be involved so many years later. Inevitably, there have been many changes over that time, as our work has matured and deepened in its clarity and scope, but the commitment and efforts of all those involved along our journey are warmly acknowledged.

## **First Nations First**

Since the seismic changes that occurred from the first ChangeFest in 2018, we have endeavoured to embed the First Nations First principle into our ways of working. We are grateful for our partnership with Gnirigomindala Karulbo, and for the patience and wisdom of its members in guiding our work.

## **Community Led**

In 2022, our community engagement strategy was co-created with community and implemented by community members, commencing with the 1000 Voices initiative, moving into a period of movement building and connection. This culminated in the planning and community facilitation of the hugely successful SPLASH! event.

The identification of two communities within the Logan LGA – Eagleby, and Yarrabilba and Logan Village – to develop their own local collective impact plans with the support of Logan Together has offered further opportunity both for community empowerment and deepening our impact. I am profoundly grateful for those community members who have “stepped up” to advocate on behalf of the communities in which they live and raise their families, and who have committed to working for a better future for all local children.

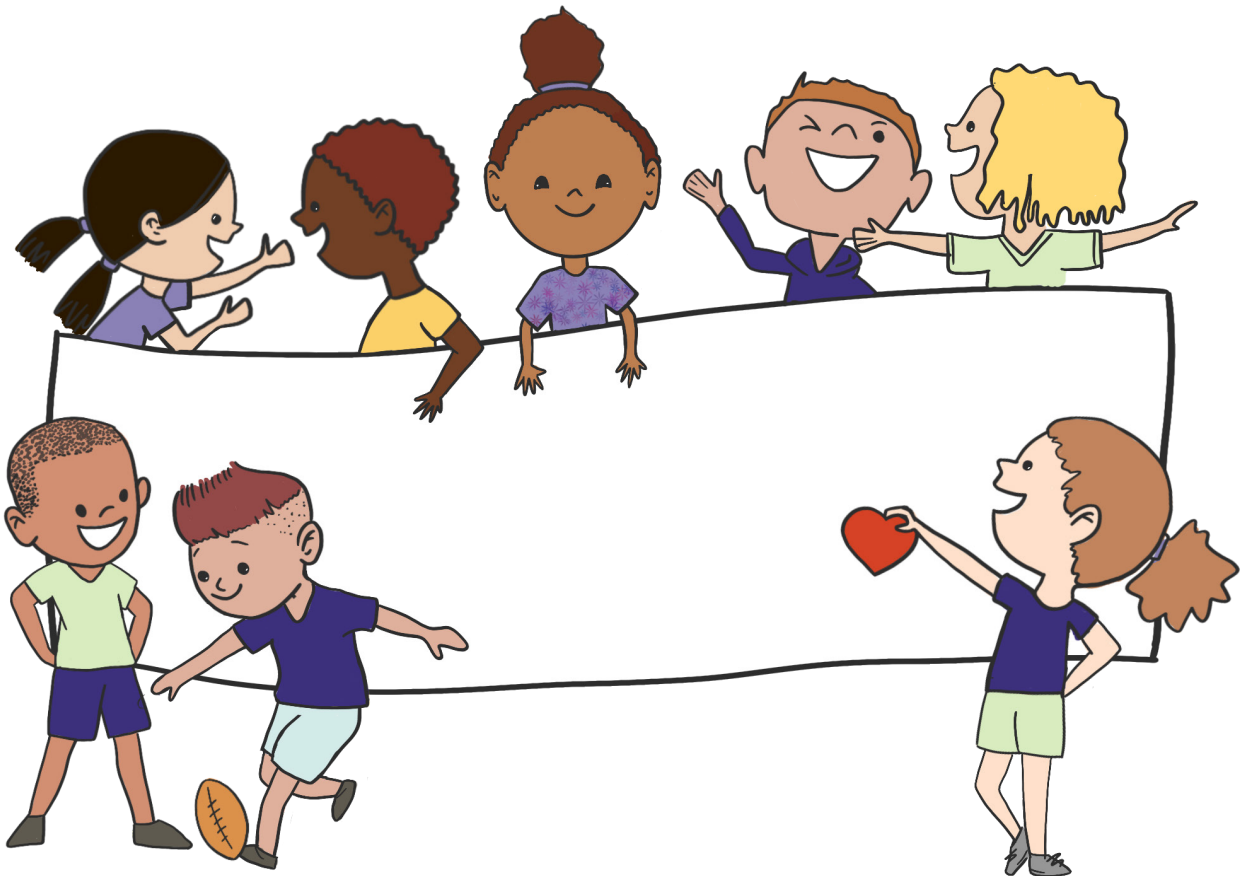
## Children at the Heart

Logan Together was conceived as a Collective Impact initiative that would reduce the level of disadvantage experienced by young children and ensure that they were “on track” by the age of eight to live happy and fulfilling lives. This remains our core driver and we are committed to ensuring that our work is strongly evidence based.

In closing, I would like to acknowledge the support of our government and philanthropic partners that make our shared endeavours possible.

On behalf of the Board, I would also like to express my thanks and appreciation for the work of our Executive Director, Michelle Lucas, and our talented team of staff. We would also like to acknowledge the great contribution of the Leadership Table across 2021–2022, and the work of its Co-Chairs, Louisa Whettam and Janet Stodulka.

We look forward to the future with hope, optimism and a commitment to deliver positive outcomes for the children and families of Logan.



# Message from the Co-Chair of the Leadership Table

Louisa Whettam



**2021–2022 was a year of big change for the Logan Together Leadership Table; a year in which community leadership emerged as core to the work of Logan Together.**

In my first year as the Gnirigomindala Karulbo-identified Co-Chair of the Leadership Table, the Logan Together partners yarned over many hours to consider our strategy for change and to establish community at the heart of the work. Together, we considered what it would take to achieve the impact we had promised our youngest children and we re-imagined the governance that would hold us well along the way.

We had been aware that to reflect the Logan community fully, our Leadership Table needed to be more diverse. By early 2022, our Leadership Table embraced that diversity as the group changed and

grew. Our new Leadership Table became one-third community members. The wisdom and insights of community, combined with those of the three tiers of government and the service sector, provided strong custodianship of our strategy and commitment. The Board and Gnirigomindala Karulbo now complete our governance, with the Logan community members, who are Gnirigomindala, being fully active in their cultural and strategic guidance of the work of Logan Together. Logan Together is therefore well-held to continue to grow and strengthen our efforts into the future.



Artwork by Louisa Whettam



In 2022, too, with community at the centre of our governance, we introduced our Three Pillars: **First Nations First. Children at the Heart. Community-led.**

We defined the meaning of community: **‘Those who go to bed at night and wake up in the morning, in Logan’.** And we built in ways to support community and our children to lift their voices and build their agency for change.

My time as Co-Chair across 2021–2022 was supported by the incredible Janet Stodulka as my partner Co-Chair. Her

diligence, deep experience in place-based policy making and practice, and sheer hard work, meant the Leadership Table was able to forge ahead with solid underpinnings. We wish Janet well as she explores her new life up north and thank her deeply for her commitment and efforts with Logan Together and Collective Impact nationally.

This was a year of growth, of deep focus on community and on impact. We are well prepared to continue to achieve change for Logan’s children into the future.



# Message from the Executive Director

*Dr Michelle Lucas*



**Between July 2021 and the end of June 2022, the Logan Together movement continued to strengthen and grow, embracing community leadership, reinforcing the principles of a deep Collective Impact approach and profoundly connecting to place.**

Living and learning on the traditional lands of the Yuggera and Yugambah people, the community of Logan is increasingly strong, proud and connected. People from 242 cultures call Logan home, making it one of the most diverse regions in Australia.

**Logan Together** emerged in 2015 when community members stood together, demanding change for their families and young ones. Now, as a mature community-led, place-based Collective Impact initiative, Logan Together seeks to improve

outcomes for Logan’s children (age 0–8 years), both now and across generations.

Gnirigomindala Karulbo deeply guides decision-making in Logan Together and the wisdom of the members guides our every decision. The 2022 Stronger Places Stronger People Learning Circle undertaken by Gnirigomindala Karulbo describes significant growth in the relationships and intersections between Logan Together and Gnirigomindala Karulbo. It further highlights the vision held by Gnirigomindala Karulbo



for self-determination and full leadership of Logan Together over time.

At the same time, we have continued to extend our relationship with the Multicultural Community, with highly active culturally diverse membership across the Logan Together Leadership Table, and increasingly strong connections to the CALD Women's Advisory Group and Logan Together supported Community Connectors. A cross-cultural leadership table is emerging, reflecting a period of healing and ever-deepening trust and hope between members.

## **Community leadership and Collective Impact at the Heart**

Our efforts across 2021–22 were held well, underpinned by our interim strategy (see page 9) enabling the transition to community leadership:

1. Two-speed approach:
  - a. Visible signs of success now
  - b. Long-term intergenerational impact
2. Two-tiered approach:
  - a. Universal Logan City-wide response
  - b. Working and walking together in two communities
3. Consolidated and aligned actions based on data and evidence
4. A strong workforce for change: Community, Backbone Team, Governance, Partnerships

The establishment of community-led governance, and the opportunity for authentic co-design has been a catalyst for new practice and action for Logan Together. A broad community movement has gathered momentum, with hundreds of community members committed to building the Collective Plan together. We have gathered the voices of more than 1000 Logan residents and have worked with community to prioritise their responses. Children's voice, too, is now central to the work we are undertaking.

In Logan, the early evidence of impact is mounting, through the Maternal Hubs; the offering of High Quality Play opportunities leading to extraordinary learning and social outcomes; our efforts to think innovatively to support early diagnosis of developmental delays; and the ongoing outstanding work of the Community Hubs and Community Connectors helping navigate the current unwieldy system of Early Childhood Development.

And, to continue to strengthen the opportunity for change in place, the first two focus communities have emerged; Eagleby, and Yarrabilba and Logan Village. Over time, each of these communities will be supported to embrace the Collective Impact approach, with targeted community-led solutions addressing change across the whole system and within each of the developmental stages of a child. Together we want to ensure that all of Logan's children are loved and safe, have the material basics, are healthy, learning, participating and have a strong sense of culture and identity.

# LOGAN TOGETHER STRATEGIC APPROACH

IN 2025 LOGAN KIDS WILL BE AS HEALTHY AND FULL OF POTENTIAL AS ANY OTHER GROUP OF QUEENSLAND KIDS. IF ALL OF US CAN ASSIST 5,000 MORE LOGAN KIDS TO ARRIVE AT 8 YEARS OLD IN GREAT SHAPE, WE WILL HAVE ACHIEVED OUR GOALS.

## 1. TWO-SPEED APPROACH

- Visible signs of success now
- Long-term intergenerational impact

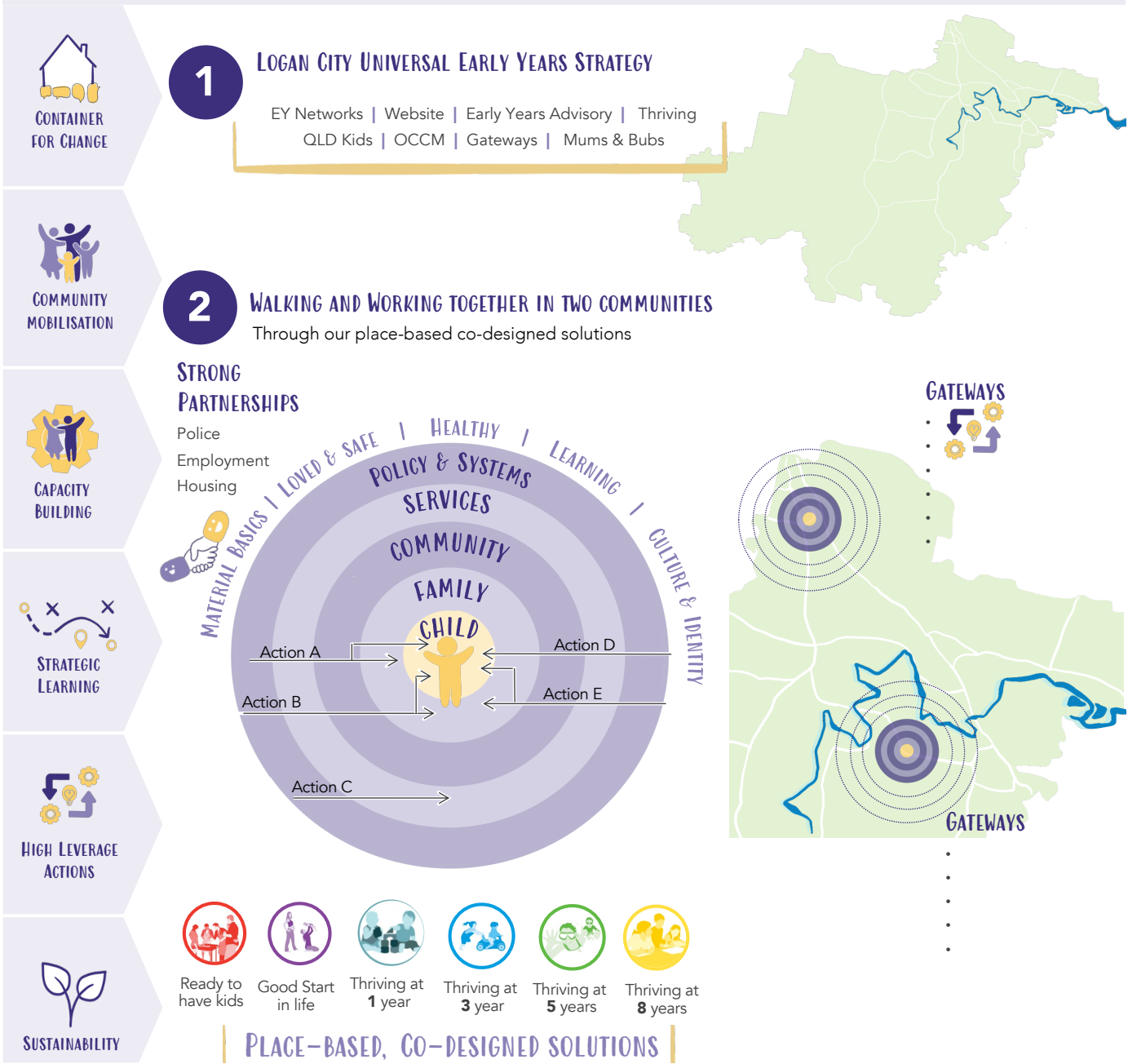
## 2. TWO-TIERED APPROACH

1. Universal Logan City - Wide response
2. Working and walking together in two Communities

## 3. CONSOLIDATED AND ALIGNED ACTIONS BASED ON DATA AND EVIDENCE

## 4. A STRONG WORKFORCE FOR CHANGE

- **Community**; leadership, movement building, connectors
- **Partnerships** - Highly mobilized and extended
- **Governance** - Heightened accountability
- **Backbone** - Nimble team enabling the condition for change



Logan Together – interim strategy

Coming in alongside the Community-led plan, there are also high levels of engagement at the most senior levels across sectors. These partnerships and relationships have enabled us to increasingly look differently at commissioning and funding flows to better support community priorities. Change is unfolding across the system.

Across 2021–22, Logan Together partners worked to collect the data, voice and information required to underpin our actions and decision-making as the refreshed Collective Plan has unfolded. The creation of our SEER data platform will further enable data visualisation, accessibility and ongoing evidence-based decision-making across the movement. These renewed levels of transparency and data literacy have supported community leadership. We are confident that our refreshed Roadmap will hold community at the centre and allow for system-wide impact for Logan's children.

The work of Logan Together is enabled from behind the scenes by our nimble, expert Backbone Team, built upon the functions required of Collective Impact. The team, their skill sets, experience and attributes have been commended and embraced by partners of Logan Together and each has made a significant difference to the approach and to the foundations of Logan Together as a credible movement for change. I acknowledge and respect the efforts of the team as they have worked tirelessly to support the work of the movement under the guidance of our committed and focussed governors.

And finally, I would like to deeply thank the members of Gnirigomindala Karulbo, the Board, the Leadership Table and its Co-Chairs, Louisa Whettam and Janet Stodulka for their dedication and unwavering focus on the children of Logan. Your work has changed lives.

# Update from the Action Group



**The role of the Logan Together Action Group is to listen and hold-up community voice. The Action Group identifies priorities and develops actions to respond to them. The Action Group also informs Logan Together leadership of the priorities of the community and options for progressing action.**

Across 2021–22, there has been a significant focus for the Action Group on the implementation and embedding of the Logan Children’s Charter in the Logan Together movement and within partner organisations. An induction package was developed and used to facilitate education of workers about the Charter and how children can remain at the forefront of their work. Action Group members took up the role of Charter Champions for their own organisations.

The Charter was reaffirmed as an overarching document for the movement positioning the child as central for all that we do. The principle of children at the centre was reimagined as children at the heart and its importance was recognised and reinforced at every Action Group meeting via reporting of actions that exemplify it.



Ever-increasing its commitment to impact, the Action Group participated in an alignment workshop which brought the various elements of the Logan Together movement together to check, confirm alignment and identify how the groups could work together and support each other to progress the aims and achievements of the Logan Together movement.

Access to Kindy was identified as an issue by Action Group members and led to the establishment of the Kindy Access Working Group which brought together representatives of a cross section of Action Group member partner agencies. The group considered AEDC, qualitative data and case studies. They investigated what was available to support people to get to Kindy, what did not work, the barriers, who was missing out, what might be a model to help them and what advocacy was needed. The work of this group fed into the development of a Core Suite of activities required and work to fund the activities by an investment in focused communities and create case studies to show how many lives are better off because of the programs.

Action Group members also identified significant issues related to the housing crisis in the Logan community, explored actions that were occurring and considered opportunities for contribution by the Logan Together movement and partners.

The Action Group has had a focus on identifying opportunities and connecting with community members via several forums and community gatherings where information has been provided about the Logan Together movement and where the views of Logan community members were sought.

As part of the ongoing commitment to enable community agency, Action Group members participated in a co-design team in relation to the 1000 Voices approach to gain voices of community. Subsequently Action Group members participated in the collection of voices through their work, community, and personal contacts in Logan. Members contributed significantly to the planning of Splash, a major community event underpinning the development of a collective plan for Logan's children.

There has been an increased understanding by Action Group members that they and their organisations are key partners of the Logan Together movement. Our commitment is to our Three Pillars:

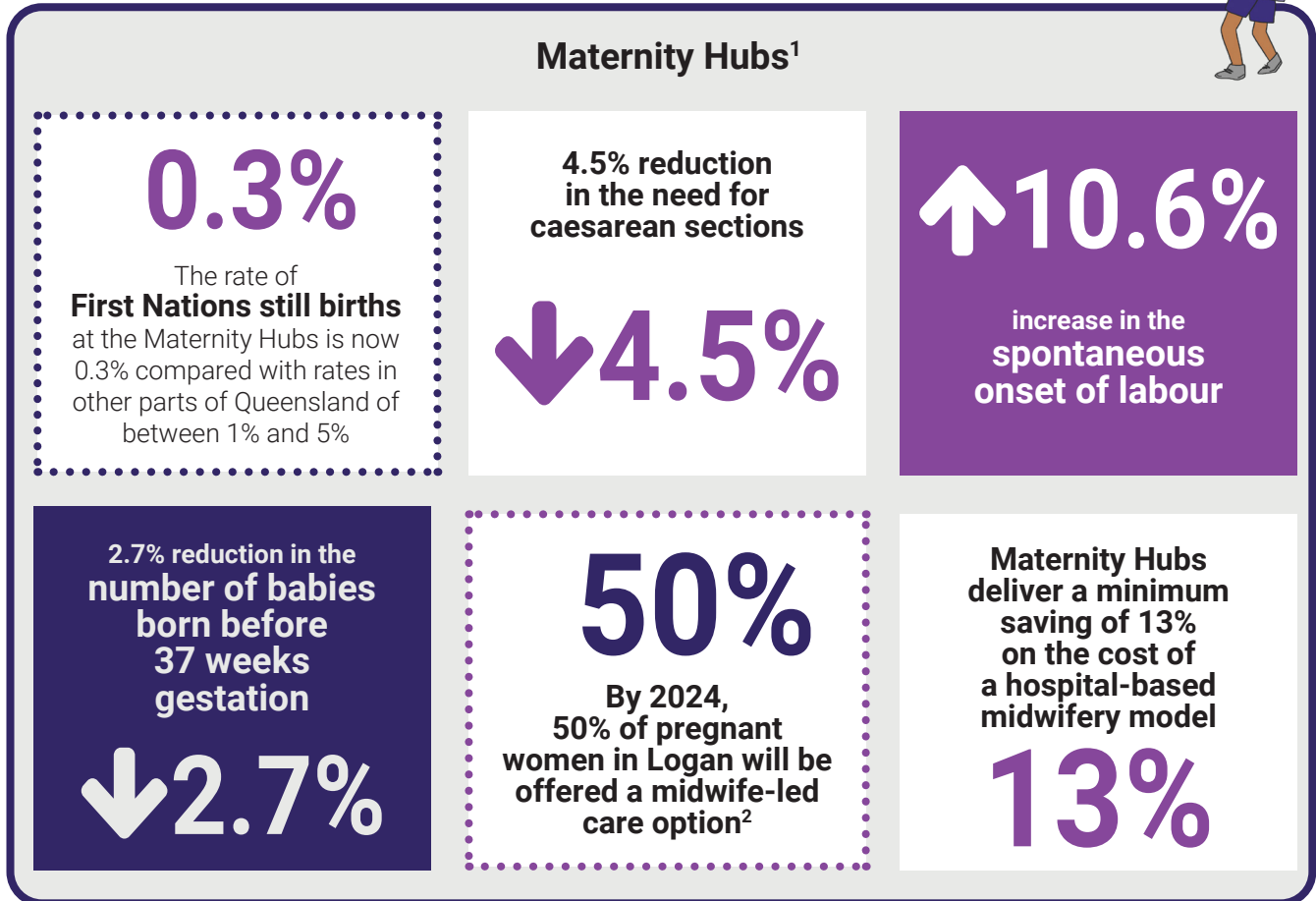
- First Nations First
- Children at the Heart and
- Community Led.

Our practical support and action around the Logan Together movement is growing and we are watching the change unfolding.

# Early evidence of impact in Logan



Logan Together is shifting systems and creating early signs of impact.



1 Midwife-led clinical outcomes compared to obstetrician-led standard care outlined in the Logan Community Maternity and Child Health Hubs Cost Analysis.  
 2 Through Maternity Hubs in the community, or Midwife Group Practice (MGP) through Logan Hospital.  
 3 The previous gaps between diagnosis, referral and attendance number have also been minimised (179 referrals to 177 attendances).  
 4 Randomised control study – Goldfeld, 2021



# Financial records

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# Logan Child Friendly Community Ltd

ABN: 57 159 083 217

## Financial Statements

For the Year Ended 30 June 2022

### Logan Child Friendly Community Ltd

ABN: 57 159 083 217

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For the Year Ended 30 June 2022

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## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Directors' Report 30 June 2022

The directors present their report on Logan Child Friendly Community Ltd for the financial year ended 30 June 2022.

#### General information

##### Directors

The names of the directors in office at any time during, or since the end of, the year are:

##### Names

Kevin Mar Fan

Lesley Chenoweth

Lynette Hamill

Margaret Allison

William Davis

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

##### Principal activities

The principal activity of Logan Child Friendly Community Ltd during the financial year was delivering support targeting vulnerable young children and their families across the health, early education and social support fields. These included new integrated models of support and service in school settings and in community centre environments.

No significant changes in the nature of the Company's activity occurred during the financial year.

##### Members' guarantee

Logan Child Friendly Community Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ NIL for members that are corporations and \$ NIL for all other members, subject to the provisions of the company's constitution.

At 30 June 2022 the collective liability of members was \$ NIL (2021: \$ NIL).

##### Operating results and review of operations for the year

##### Operating results

The profit of the Company after providing for income tax amounted to \$ 19,073 (2021: \$ (90,988)).

##### Other items

##### Future developments

The Company expects to maintain the present status and level of operations.

##### Environmental issues

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

**Logan Child Friendly Community Ltd**

ABN: 57 159 083 217

**Directors' Report**  
**30 June 2022**

**Auditor's declaration**

The lead auditor's independence declaration under section 307C of the *Corporations Act 2001* is set out on page 3 for the half-year ended 30 June 2022.

Signed in accordance with a resolution of the Board of Directors:



Director: .....



Director: .....

Dated this 23rd day of November 2022

**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 2022, 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 light blue horizontal line.

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

Fortitude Valley, 23 November 2022

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

Postal:  
PO Box 846  
NEW FARM QLD 4005



Contact:  
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Phone (07) 3252 7399  
Fax (07) 3252 7377

**Liability limited by a scheme approved under Professional Standards Legislation**

## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	6	2,222,740	3,056,727
Finance income	7	879	1,981
Other income	6	(5,150)	179,000
Consultants fees		(17,152)	(394,952)
Contractors		(154,091)	(402,167)
Depreciation and amortisation expense		(7,190)	(6,910)
Employee benefits expense		(1,093,973)	(1,501,618)
Finance expenses	7	-	(60)
Other expenses		(297,133)	(288,340)
Payment to delivery partners		(27,665)	(404,948)
Project expenses		(602,190)	(329,700)
<b>Profit before income tax</b>		<b>19,075</b>	<b>(90,987)</b>
Income tax expense		-	-
<b>Profit from continuing operations</b>		<b>19,075</b>	<b>(90,987)</b>
<b>Profit for the year</b>		<b>19,075</b>	<b>(90,987)</b>
<b>Other comprehensive income, net of income tax</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
<b>Items that will be reclassified to profit or loss when specific conditions are met</b>			
<b>Total comprehensive income for the year</b>		<b>19,075</b>	<b>(90,987)</b>

The accompanying notes form part of these financial statements.

## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Statement of Financial Position As At 30 June 2022

		2022	2021
	Note	\$	\$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	8	1,228,859	1,284,119
Trade and other receivables	9	217,179	323,487
<b>TOTAL CURRENT ASSETS</b>		<b>1,446,038</b>	<b>1,607,606</b>
NON-CURRENT ASSETS			
Property, plant and equipment	10	17,258	24,448
<b>TOTAL NON-CURRENT ASSETS</b>		<b>17,258</b>	<b>24,448</b>
<b>TOTAL ASSETS</b>		<b>1,463,296</b>	<b>1,632,054</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	11	32,165	81,621
Employee benefits	12	52,640	86,606
Other financial liabilities	13	661,000	665,409
<b>TOTAL CURRENT LIABILITIES</b>		<b>745,805</b>	<b>833,636</b>
NON-CURRENT LIABILITIES			
Other liabilities	14	-	100,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>100,000</b>
<b>TOTAL LIABILITIES</b>		<b>745,805</b>	<b>933,636</b>
<b>NET ASSETS</b>		<b>717,491</b>	<b>698,418</b>
<b>EQUITY</b>			
Retained earnings		717,491	698,418
<b>TOTAL EQUITY</b>		<b>717,491</b>	<b>698,418</b>

The accompanying notes form part of these financial statements.

## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Statement of Changes in Equity For the Year Ended 30 June 2022

#### 2022

	Retained Earnings	Total
Note	\$	\$
<b>Balance at 1 July 2021</b>	<b>698,418</b>	<b>698,418</b>
<b>Balance at 1 July 2021 restated</b>	<b>698,416</b>	<b>698,416</b>
Profit for the year	<b>19,075</b>	<b>19,075</b>
<b>Balance at 30 June 2022</b>	<b>717,491</b>	<b>717,491</b>

#### 2021

	Retained Earnings	Total
Note	\$	\$
<b>Balance at 1 July 2020</b>	789,405	789,405
Loss for the year	(90,987)	(90,987)
<b>Balance at 30 June 2021</b>	<b>698,418</b>	<b>698,418</b>

The accompanying notes form part of these financial statements.



## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	77,995	1,302,742
Receipt from grants	1,680,831	2,154,422
Payments to suppliers and employees	(1,714,965)	(3,661,632)
Interest received	879	1,981
Interest paid	-	(296)
Net cash provided by/(used in) operating activities	<u>44,740</u>	<u>(202,783)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	-	184,861
Net cash provided by/(used in) investing activities	<u>-</u>	<u>184,861</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from other financing activities	-	224,773
Proceeds from borrowings	(100,000)	100,000
Net cash provided by/(used in) financing activities	<u>(100,000)</u>	<u>324,773</u>
Net increase/(decrease) in cash and cash equivalents held	(55,260)	306,851
Cash and cash equivalents at beginning of year	1,284,119	977,268
Cash and cash equivalents at end of financial year	8 <u>1,228,859</u>	<u>1,284,119</u>

The accompanying notes form part of these financial statements.

# Logan Child Friendly Community Ltd

ABN: 57 159 083 217

## Notes to the Financial Statements For the Year Ended 30 June 2022

The financial report covers Logan Child Friendly Community Ltd as an individual entity. Logan Child Friendly Community Ltd is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Logan Child Friendly Community Ltd is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

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

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

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

##### Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

#### (b) Income Tax

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

#### (c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

##### (c) Goods and services tax (GST)

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

##### (d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

##### Plant and equipment

Plant and equipment are measured using the cost model.

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Motor Vehicles	12%
Computer Equipment	22% to 37%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

##### (e) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

**(e) Impairment of non-financial assets**  
loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

**(f) Cash and cash equivalents**

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

**(g) Employee benefits**

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

#### 3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### **Key estimates - impairment of property, plant and equipment**

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

##### **Key estimates - receivables**

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 4 Retrospective restatement

(a) The prior year financial statements omitted the company's annual leave provisions at year-end.

The aggregate effect of the error on the annual financial statements for the year ended 30 June 2022 is as follows:

	Previously stated	30 June 2021 Adjustments	Restated
	\$	\$	\$
<b>Statement of Profit or Loss and Other Comprehensive Income</b>			
Annual leave expense	(50,072)	75,880	25,808
<b>Statement of Financial Position</b>			
Annual leave provision	-	75,880	75,880
Retained earnings	774,298	(75,880)	698,418

### 5 Trust liabilities and right of indemnity

Right of indemnity for liabilities incurred by the company on behalf of Child Friendly Community Charitable Trust not recorded in the financial statements of the company were:

	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

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 2022.

### 6 Revenue and Other Income

#### Revenue from continuing operations

	2022	2021
	\$	\$
Revenue from contracts with customers (AASB 15) - grants	<u>2,122,740</u>	3,056,727
	<u>2,122,740</u>	<u>3,056,727</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058) - donations	<u>100,000</u>	-
	<u>100,000</u>	-
<b>Total Revenue</b>	<u><u>2,222,740</u></u>	<u><u>3,056,727</u></u>

	2022	2021
	\$	\$
Other Income		

## Notes to the Financial Statements For the Year Ended 30 June 2022

### 6 Revenue and Other Income

	2022	2021
	\$	\$
- other income	(5,150)	-
- Covid assistance	-	50,000
- Jobkeeper payments	-	129,000
	<u>(5,150)</u>	<u>179,000</u>
Total Revenue and Other Income	<u><u>2,217,590</u></u>	<u><u>3,235,727</u></u>

### 7 Finance Income and Expenses

#### Finance income

	2022	2021
	\$	\$
Interest income		
Assets measured at amortised cost		
bank	879	1,981
<b>Total finance income</b>	<u><u>879</u></u>	<u><u>1,981</u></u>

#### Finance expenses

	2022	2021
	\$	\$
Foreign currency loss on financial assets and liabilities	-	60
<b>Total finance expenses</b>	<u><u>-</u></u>	<u><u>60</u></u>

### 8 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	975,953	1,031,498
Short-term deposits	252,906	252,621
	<u><u>1,228,859</u></u>	<u><u>1,284,119</u></u>

### 9 Trade and Other Receivables

	2022	2021
	\$	\$
CURRENT		
Trade receivables	207,300	319,850
GST receivable	299	3,637
Other receivables	9,580	-
<b>Total current trade and other receivables</b>	<u><u>217,179</u></u>	<u><u>323,487</u></u>

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 10 Property, plant and equipment

##### PLANT AND EQUIPMENT

##### Motor vehicles

At cost	21,551	21,551
Accumulated depreciation	(6,985)	(4,291)
<b>Total motor vehicles</b>	<b>14,566</b>	<b>17,260</b>

##### Computer equipment

At cost	12,483	13,535
Accumulated depreciation	(9,791)	(6,347)
<b>Total computer equipment</b>	<b>2,692</b>	<b>7,188</b>

<b>Total plant and equipment</b>	<b>17,258</b>	<b>24,448</b>
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<b>Total property, plant and equipment</b>	<b>17,258</b>	<b>24,448</b>
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#### 11 Trade and Other Payables

	2022	2021
Note	\$	\$
<b>CURRENT</b>		
Trade payables	9,533	35,422
Employee benefits	22,631	26,299
Sundry payables and accrued expenses	-	19,900
	<b>32,164</b>	<b>81,621</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

#### 12 Employee Benefits

	2022	2021
	\$	\$
<b>Current liabilities</b>		
Provision for employee benefits	52,640	86,606
	<b>52,640</b>	<b>86,606</b>

#### 13 Other Financial Liabilities

	2022	2021
	\$	\$
<b>CURRENT</b>		
Amounts received in advance	661,000	665,409
<b>Total</b>	<b>661,000</b>	<b>665,409</b>

## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

### Notes to the Financial Statements For the Year Ended 30 June 2022

#### 14 Other Liabilities

	2022	2021
	\$	\$
NON-CURRENT		
Other liability - Loan LCFCC Trust	-	100,000
	<u>-</u>	<u>100,000</u>

#### 15 Financial Risk Management

	2022	2021
	\$	\$
<b>Financial assets</b>		
Held at amortised cost		
Cash and cash equivalents	1,228,859	1,284,119
Trade and other receivables	217,179	323,487
<b>Total financial assets</b>	<u>1,446,038</u>	<u>1,607,606</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	32,164	181,621
<b>Total financial liabilities</b>	<u>32,164</u>	<u>181,621</u>

#### 16 Members' Guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ - each towards meeting any outstanding obligations of the Company. At 30 June 2022 the number of members was - (2021: -).

#### 17 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 211,538 (2021: \$ 222,097).

#### 18 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor for:		
- auditing the financial statements	9,524	7,380
<b>Total</b>	<u>9,524</u>	<u>7,380</u>

#### 19 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2022 (30 June 2021: None).



## Logan Child Friendly Community Ltd

ABN: 57 159 083 217

# Notes to the Financial Statements

## For the Year Ended 30 June 2022

### 20 Related Parties

The company acts as trustee for the Logan Child Friendly Community Charitable Trust. Refer to Note 5.

Key management personnel - refer to Note 17.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

#### Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	Donations received	
	\$	
<b>Trust</b>		
Donations received		100,000
<b>Other related parties</b>		
<b>Loans to/from related parties</b>		
	Opening balance	Closing balance
	\$	\$
<b>Loans from Trust</b>		
2022	100,000	-
2021	-	100,000

### 21 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

### 22 Statutory Information

The registered office and principal place of business of the company is:

Logan Child Friendly Community Ltd  
L01, Facilities Lane  
Griffith University, Logan Campus  
MEADOWBROOK QLD 4131

**Logan Child Friendly Community Ltd**

ABN: 57 159 083 217

**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

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

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



Responsible person .....



Responsible person .....

Dated 23rd November 2022



## 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 Statement of Financial Position as at 30 June 2022 and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, notes to the financial statements and the Directors' declaration.

In our opinion, the accompanying the financial report of Logan Child Friendly Community Ltd ("the company") is in accordance with 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 2022 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards – Simplified Disclosure and Division 60 of the *Australian Charities and Not for Profits Commission Regulation 2013*.

#### *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 2022 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 – Simplified Disclosure, *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.



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

Fortitude Valley, 23 November 2022

# Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

## Financial Statements

For the Year Ended 30 June 2022

### Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

## Contents

For the Year Ended 30 June 2022

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## **Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Logan Child Friendly Community Limited as Trustee for Logan Child Friendly Community Charitable Trust**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, 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.



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

Fortitude Valley, 23 November 2022

## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

	Note	2022 \$	2021 \$
Finance income	4	-	14
Grants paid		(100,000)	-
<b>Profit before income tax</b>		<b>(100,000)</b>	<b>14</b>
Income tax expense		-	-
<b>Profit from continuing operations</b>		<b>(100,000)</b>	<b>14</b>
<b>Profit for the year</b>		<b>(100,000)</b>	<b>14</b>
<b>Other comprehensive income, net of income tax</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
<b>Items that will be reclassified to profit or loss when specific conditions are met</b>			
<b>Total comprehensive income for the year</b>		<b>(100,000)</b>	<b>14</b>

The accompanying notes form part of these financial statements.



## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Statement of Financial Position

As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	116	116
Trade and other receivables	6	-	100,000
TOTAL CURRENT ASSETS		<u>116</u>	<u>100,116</u>
NON-CURRENT ASSETS			
TOTAL ASSETS		<u>116</u>	<u>100,116</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
NON-CURRENT LIABILITIES			
NET ASSETS		<u>116</u>	<u>100,116</u>
<b>EQUITY</b>			
Retained earnings		<u>116</u>	<u>100,116</u>
TOTAL EQUITY		<u>116</u>	<u>100,116</u>

The accompanying notes form part of these financial statements.

## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Statement of Changes in Equity For the Year Ended 30 June 2022

#### 2022

	Retained Earnings	Non-controlling Interests	Total
Note	\$	\$	\$
Balance at 1 July 2021	100,116	-	100,116
Loss for the year	(100,000)	-	(100,000)
<b>Balance at 30 June 2022</b>	<b>116</b>	<b>-</b>	<b>116</b>

#### 2021

	Retained Earnings	Non-controlling Interests	Total
Note	\$	\$	\$
Balance at 1 July 2020	100,102	-	100,102
Profit for the year	14	-	14
<b>Balance at 30 June 2021</b>	<b>100,116</b>	<b>-</b>	<b>100,116</b>

The accompanying notes form part of these financial statements.

## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Payments to suppliers and employees	-	(10,000)
Interest received	-	14
Net cash provided by/(used in) operating activities	<u>-</u>	<u>(9,986)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net cash provided by/(used in) investing activities	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Loan to Logan Child Friendly Community Ltd	-	(100,000)
Net cash provided by/(used in) financing activities	<u>-</u>	<u>(100,000)</u>
Net increase/(decrease) in cash and cash equivalents held	-	(109,986)
Cash and cash equivalents at beginning of year	<b>116</b>	110,102
Cash and cash equivalents at end of financial year	<b>5</b> <u>116</u>	<u>116</u>

The accompanying notes form part of these financial statements.

# Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

## Notes to the Financial Statements For the Year Ended 30 June 2022

The financial report covers Logan Child Friendly Community Charitable Trust as an individual entity. Logan Child Friendly Community Charitable Trust is a not-for-profit Trust, registered and domiciled in Australia.

The functional and presentation currency of Logan Child Friendly Community Charitable Trust is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

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

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

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Other income

Other income is recognised on an accruals basis when the Trust is entitled to it.

#### (b) Income Tax

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

#### (c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

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

#### (d) Cash and cash equivalents

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

### 3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Notes to the Financial Statements For the Year Ended 30 June 2022

#### 3 Critical Accounting Estimates and Judgments

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

#### 4 Finance Income and Expenses

##### Finance income

	2022	2021
	\$	\$
Interest income		
bank	-	14
<b>Total finance income</b>	<b>-</b>	<b>14</b>

#### 5 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	116	116
	<b>116</b>	<b>116</b>

#### 6 Trade and Other Receivables

	2022	2021
	\$	\$
CURRENT		
Other receivables	-	100,000
<b>Total current trade and other receivables</b>	<b>-</b>	<b>100,000</b>

## Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

### Notes to the Financial Statements For the Year Ended 30 June 2022

#### 7 Financial Risk Management

	2022	2021
	\$	\$
<b>Financial assets</b>		
Held at amortised cost		
Cash and cash equivalents	116	116
Trade and other receivables	-	100,000
<b>Total financial assets</b>	<b>116</b>	<b>100,116</b>
<b>Financial liabilities</b>		
<b>Total financial liabilities</b>	<b>-</b>	<b>-</b>

#### 8 Contingencies

In the opinion of those charged with governance, the Trust did not have any contingencies at 30 June 2022 (30 June 2021:None).

#### 9 Related Parties

**The Trust's main related parties are as follows:**

The Trustee of the Trust is Logan Child Friendly Community Ltd. Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

#### 10 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Trust, the results of those operations or the state of affairs of the Trust in future financial years.

#### 11 Statutory Information

The registered office and principal place of business of the company is:

Logan Child Friendly Community Charitable Trust  
L.01 Facilities Lane  
Griffith University Logan Campus  
MEADOWBROOK QLD 4131

# Logan Child Friendly Community Charitable Trust



ABN: 54 618 279 218

## Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

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

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

Responsible person  ..... Responsible person  .....

Dated 25 November 2022



*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 2022, 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 accompanying the financial report of Logan Child Friendly Community Limited as Trustee for Logan Child Friendly Community Charitable Trust is in accordance with 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 2022 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards – Simplified Disclosure 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

#### *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 2022, but does not include the financial report and our auditor's report thereon.

## INDEPENDENT AUDITOR'S REPORT

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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 – Simplified Disclosure, *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 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.



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

Fortitude Valley, 23 November 2022





## Connect with Logan Together

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