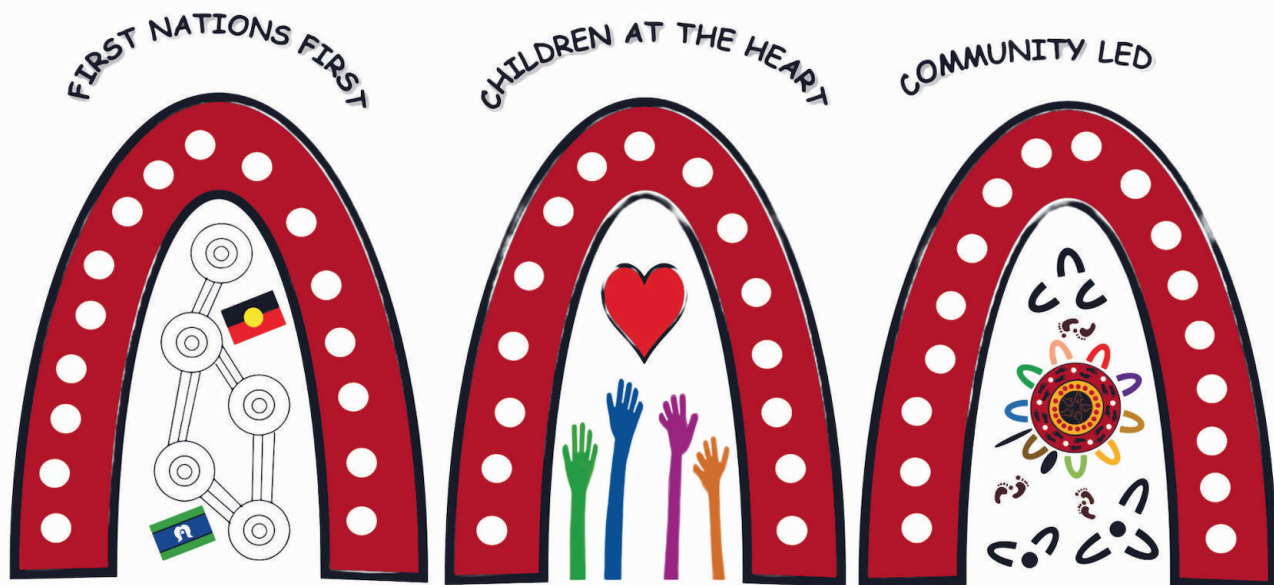


Annual Report

22 — 23





Acknowledgement of country

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.

As a collective, we are steadfast in our efforts to work together to improve the life outcomes of our jarjums and families by embedding First Nations First, putting children at the heart, and seeing community lead the way. We believe in First Nations First, which means Aboriginal and Torres Strait Islander community, families and jarjums feel like their Indigenous lives matter, respect is paramount, and they are heard.

We commit to the ChangeFest Statement 2018.



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Message from the Chair of the Board



“At Logan Together, we believe in the power of collaboration, guided by three fundamental pillars:

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

As Chair of the Board, I am delighted to present to you the Logan Together 2022-23 Annual Report, a testament to our collective efforts in seeing every child in Logan happy, healthy and thriving now and for generations to come.

At Logan Together, we believe in the power of collaboration, guided by three fundamental pillars: First Nations First, Children at the Heart, and Community-Led. These pillars serve as the cornerstone of our work, shaping our approach and driving our commitment to positive change.

2022-23 has once again shown how these pillars set the foundations of the Logan Together movement and create real impact for Logan’s children and families.

Children at the Heart encapsulates our core commitment to seeing that every child in Logan is loved, safe, valued and thriving. In 2022-23 we worked with our partners and friends to understand how we can reimagine Logan’s early childhood system so that it is driven by the holistic wellbeing of our youngest community members, and that we are working together to lay the foundation for a brighter, more equitable future.

First Nations First embodies our unwavering dedication to recognising and respecting the inherent wisdom, culture, and sovereignty of our First Nations peoples. 2022-23 has seen us continue to embed First Nations First in our ways of working, and to walk alongside Gnirigomindala Karulbo as our First Nations Advisory Group. This included Logan Together Board members, Leadership Table members, Backbone Team members and other Logan Together friends and partners completing First Nations First training and learning to use the DEADLY Lens (a tool designed to embed First Nations thinking and doing in day-to-day work).

Community-Led reflects that we know that sustainable change must be driven by the collective wisdom and aspirations of our community. By fostering a culture of inclusivity, collaboration, and co-design, our communities have ownership of their own futures, guiding our efforts in ways that resonate with the unique rhythms and needs of each community. In 2022-23 this saw Logan Together working with two focus communities – Eagleby, and Yarrabilba & Logan Village – to see locally-led change driven by and for these communities.

I extend my deepest gratitude to our dedicated staff, partners, volunteers, and supporters whose unwavering passion and commitment continue to drive our movement. Together, let us continue to build a future where all children and families, and their communities, have every opportunity to thrive and flourish.

Margaret Allison

Chair of the Board

Message from the Co-Chair of the Leadership Table



In my second year as the Gnirigomindala Karulbo-identified Co-Chair of the Leadership Table, Logan Together took huge steps to see community leading our work, with our many partners and friends walking alongside us.

The Leadership Table supported the work done to translate the voices of community into our Collective Plan and Roadmap through the fantastic Splash! event held in October 2022. We heard from our community leaders about what Logan children and families are needing. We worked together to see our community voice heard locally, and nationally, by sharing our successes and challenges, and what we want to see happen next!

Coming together as a community, and a movement for place-based community-led change across Australia at the Walking Together for Logan's Children event in June 2023 saw us finish the 2022-23 year with a celebration of how far we have come and deep commitment to keep going!

“We worked together to see our community voice heard locally, and nationally, by sharing our successes and challenges, and what we want to see happen next!”

At Logan Together, we define community as
“those who go to bed at night and wake up
in the morning in Logan.”

This was a big year of impact, and 2023-24
promises to be even bigger, brighter and
bolder!

Louisa Whettam

*Co-Chair of the
Leadership Table*



Message from the Executive Director



As we reflect on the past year, our annual report serves as a testament to the work we have done together. From innovative community-led initiatives to impactful partnerships, each success story underscores the transformative power of our community's vision.

The Logan Together movement has continued to flourish, guided by the principles of community leadership, Collective Impact, and a deep connection to our land and diverse cultural heritage. Our roots in the traditional lands of the Yuggera and Yugambah people ground us in a shared commitment to create a thriving community.

Throughout this year, our focus on shared decision making and community-led initiatives has strengthened. This is shown by the progress Logan Together has made in a number of areas, including:

- **bringing together employers, researchers and trainers** to see how we can work together to ensure we have create the right workforce for a reimagined early childhood system
- **working directly with culturally and linguistically diverse community leaders** to hear from our diverse Logan community, with its over 270 cultural groups
- **connecting with communities throughout Australia** to learn about how communities can take steps towards economic self-determination through community-wealth building and place-based capital
- **sharing learning and commitment to community-led, place-based change** across Australia through the 3-day Walking Together for Logan's Children event in June 2023
- **going deep and working with two focus communities in Logan** that are ready to create and realise their own community vision for their children and families
- **sharing the work of Logan Together** and moving with community by creating new points of connection and contact through our new website and regular "community chats"
- **reimagining Logan's early childhood system in ways that put children and families at the centre** of system design and decision-making, and taking this vision to partners and friends working across the system in government, the service sector and philanthropy to see how we can walk together to make this system a lived reality

The formation of community-led governance has catalysed new practices, gathering momentum through active community involvement. As we commenced our planning, over 1,000 voices were heard and integrated into our priorities, including the invaluable perspectives of our children. These voices continue to grow in number as we sense-make, seek feedback and continue to listen to what is important to our Logan community. Early indicators showcase tangible progress, emerging from Maternal and Child Health Hubs and innovative strategies supporting early childhood development.

Looking ahead, the identification of Eagleby, and Yarrabilba & Logan Village as focus communities signifies our commitment to tailor solutions for each developmental stage of a child. Our aspiration remains steadfast: to ensure every child in Logan is nurtured, safe, and empowered to reach their full potential.

And, we are watching this change unfold across our movement!

Michelle Lucas

Executive Director

“The Logan Together movement has continued to flourish, guided by the principles of community leadership, Collective Impact, and a deep connection to our land and diverse cultural heritage.”

Our outcomes and impact

MATERNITY HUBS

0.3%

The rate of **First Nations still births** is down to 0.3%, compared to other parts of Qld, which sit between 1% and 5%

10000+

women have engaged with the Hubs

92%

of women felt they were always **involved in decision-making**

42%

decrease

in the number of birth-parents receiving **nil or inadequate antenatal care**

88%

parents and carers reported **increased parenting ability, confidence and ability to cope**

\$0.5MIL

savings due to a **reduction in birth interventions**; specifically, reduced days in hospital, increased number of natural births and reduced staffing costs

FAMILIES AND CHILDREN

470

families supported through the **Sustained Nurse Home Visiting response**, with participants reporting higher levels of perceived self-efficacy, and lower levels of mental health concerns

11

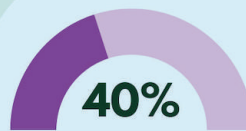
networked and aligned **civic leadership groups** established and maintained

\$4 MILLION+

Community Hub quality of life improvements (across 5 Logan Hubs alone) are estimated at >\$4 Mill

30K+

community members **engaging with Logan Together**



40%

TOTs supports up to 40% of 2-3 year olds in Logan

80+

childcare centres engaged

700+

child health assessments with a child health nurse

735

resultant **child health appointments** through early detection

Early Childhood Centre staff reported feeling more able to **assist families to access child development pathways**

2800+

Children and their families **engaged in discussions about development**

Out of the 2800 families only 10% engaged with child health in the previous 12 months

Thriving and on Track (ToTs)

YARRABILBA

53.1%

In 2021, 53.1% children started school **developmentally on track in all domains**

This is **14% more children than in 2018** and above the Queensland state average

In 2021, **77.9% more children** started school **developmentally on track in social competence**

This is **16% more children** and above the Queensland state average

EAGLEBY

40.7%

In 2021, 40.7% children started school **developmentally on track in all domains**

This is **23% more children** than in 2018 and above the Queensland state average

FOCUS COMMUNITIES

The most significant change identified by 350 members of our movement include:

Community leadership development

Targeted resource flows

Community pride and agency

Regional economic outcomes

New employment pathways

Streamlined, holistic model of care

Increased community participation in services

Connectedness

Enhanced quality of local services

Heightened skills and capabilities

Healing and reconciliation

Reduction in social isolation

Increased civic participation

Strengthened Aboriginal Community Controlled Organisations

The Logan Together contribution to each of these outcomes and results can be found on our website [here](#).



2022 – 23 Snapshot

In early 2022, with community at the centre of our governance, we introduced our Three Pillars: **First Nations First. Children at the Heart. Community-led.** Since then, we have used these Pillars as a guide in everything that we do and that is reflected in the community-focused initiatives and activities we undertook during 2022-23.

First Nations First

We believe that we need to do the work to strengthen cultural ways of knowing. This will see us shift us from western structures and processes into an intrinsic way of working with a First Nations First approach. In 2018, Logan Together committed to the ChangeFest Statement which sets the vision of:

...a movement of people who come together to promote a better future for all Australians by focusing on community and children as the focal point for empowerment, change and development.



First Nations First means that we:

- **ensure that Aboriginal and Torres Strait Islander people are at the forefront** of all systems change work for Logan's children. We believe that, in doing this, the lives of all children and families will benefit
- **support Aboriginal-led and Torres Strait Islander-led local control of initiatives,** services and programs that are focused on First Nations communities
- **support and strengthen** the Treaty process both locally and nationally
- **are walking alongside Gnirigomindala Karulbo** to implement a First Nations-defined pathway to self-determination



Logan Together has continued to work closely with Gnirigomindala Karulbo as our First Nations advisory group. This has included a commitment to entering into an equity agreement and exploring on an ongoing basis what an ever-deeper commitment to First Nations First looks like for Logan Together as a community movement.

In 2022-23 we continued to advance our commitment to embedding First Nations First in Logan Together's ways of working by seeing our Leadership Table, Board, Action Group and partner organisations complete First Nations First training. This training was led by Louisa Whettam (Co-Chair of the Leadership Table) and endorsed by Gnirigomindala Karulbo. It equipped members of the Logan Together movement with the Deadly Lens – a tool that ensures we listen and hear the story of First Nations people and have this as a lens over all that we do together.

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 in Logan



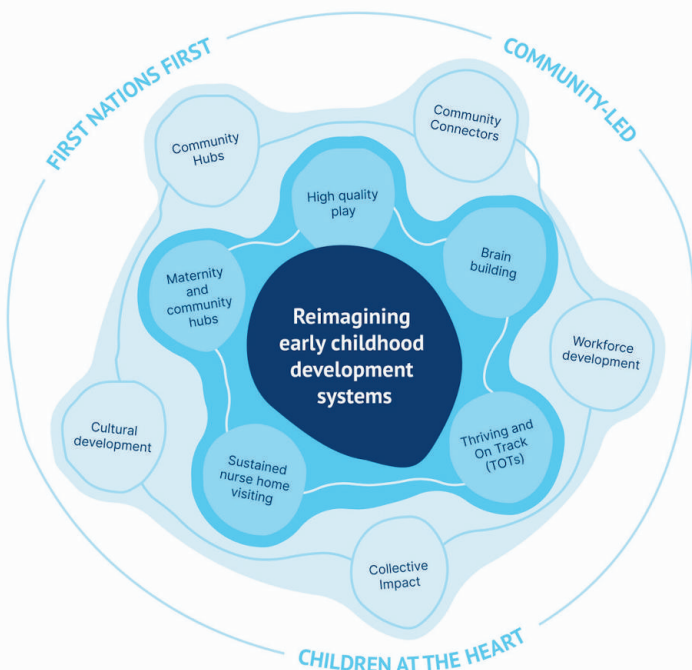
First Nations Ways of Working Journey Map by Louisa Whettam

Children at the Heart

Children at the Heart is our commitment to creating the conditions that see children in Logan loved, safe, valued and thriving. 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. We are continuing to work so that the voices of our children directly influence the decisions we make together to secure their strong futures.

This year we focused on:

- First 2000 Days - Logan’s Core Suite that reimagines the Early Childhood System
- Early Years Strategy
- Child voice



First 2000 Days – Logan’s Core Suite that reimagines the Early Childhood System

At Logan Together, we know and understand the importance of the First 2000 Days of life for children. But we also know from our community that the current supports, systems, and services can be unknown, unclear and unwelcoming.

With this in mind, we started to build the priorities and preferences of community into ‘Logan’s Core Suite for Early Childhood Development’, alongside the national research and local evidence. The Core Suite reflects the focus on ‘Effective Systems’ which underpins the Logan Together Roadmap and is an integrated first step in creating a new system of Early Childhood Development.

2023-24 will see us continue to work to see our community’s reimagined early childhood system a reality. Importantly, we also embraced the work of Restacking the Odds, an initiative led by the Centre for Community Child Health, with its focus on establishing equity for all children.



Early Years Strategy

Between January 2023 – April 2023, the Australian Government began developing an Early Years Strategy (the Strategy) to shape its vision for the future of Australia’s children and their families. Logan Together was part of this process, contributing to roundtables, community meetings and formal consultation processes.

We are excited to see the Australian Government’s commitment to holistic child wellbeing and how this might see change across policy domains and jurisdictions that benefits Logan’s children and families.



Child voice

The Australian Institute of Play’s Childhood Summit was held in June 2023 and saw over 30 young children deliver keynote speeches about what they wanted adults to know about life as a child in Logan. Logan Together directly supported children to be part of the Summit, and the clear themes coming through (including mental health, education reform, environmental conservation, and play) continue to shape the collective work of Logan Together.

Community-Led

We believe power should be shared equally with our diverse community - 'Nothing about community without community.' We walk alongside community to see community members lead decision-making and share accountability with the government and service sectors as confident, capable and informed individuals.

Throughout 2022-23 we held events that allowed us to collect, listen to and engage deeply with community voice. These events included *Splash!* and *Walking Together for Logan's Children*.



Splash!

On Friday 14 October 2022, Logan residents, service providers, government leaders, academics and funders came together at Splash! to build a plan to ensure every child in Logan has every opportunity to be the very best they can be. Splash! was a chance to share and understand the meaning behind the 1000 Voices we had collected in 2021-22. We spent the day together to offer our individual experiences and to consider the data about Logan, bringing all of this knowledge together to build our roadmap. We now have our Collective Plan and Roadmap, setting the direction for our work as a movement!



Artwork by Rachel Apelt - Artbalm

Walking Together for Logan's Children

Walking Together for Logan's Children once again brought together community members and leaders, government and other organisational decision-makers, and dedicated change agents from across Australia, from 6-8 June 2023. It was an opportunity for us to all learn, share, grow and turn good intentions into impact as we explored what it takes to do place-based, community-led change. Community leaders provided both the keynote addresses and led workshops to unpack the implementation approach and logic behind our collective work.

We explored how to create social cohesion through shared decision-making, what systems change looks like in practice, and how our three pillars (First Nations First, Children at the Heart, Community-led) have grounded and powered the work of Logan Together.



Focus Communities

Logan Together's work includes walking alongside focus communities within Logan. This means supporting these communities 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.

In 2021-22, we started walking alongside Eagleby, and in 2022-23 we were thrilled to start working with Yarrabilba and Logan Village. These communities are building their own local governance structures and are bringing together local Backbone Teams, supported by Logan Together. This work is truly place-based.

By going deep into focus communities we are working to ensure that we increase our traction so 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. By understanding what works best, we will be able to ripple out across Logan, always enabling place-based nuance in line with the priorities of each place.

We're already collaborating with more communities within Logan who feel ready to work in this way! 2023-24 promises to bring more community-led, place-based change to Logan!



Graphic recordings and illustrations by Rachel Apelt - Artbalm

Financial Records

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Logan Child Friendly Community Ltd

ABN: 57 159 083 217

Financial Statements

For the Year Ended 30 June 2023

Directors' Report

30 June 2023

The directors present their report on Logan Child Friendly Community Ltd for the financial year ended 30 June 2023.

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

Catherine Taylor - appointed 23 May 2023

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 2023 the collective liability of members was \$ NIL (2022: \$ NIL).

Operating results and review of operations for the year

Operating results

The profit of the Company after providing for income tax amounted to \$ 123,188 (2022: \$ 19,073).

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.

Directors' Report
30 June 2023

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 2023.

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



Kevin Mar Fan

Director:

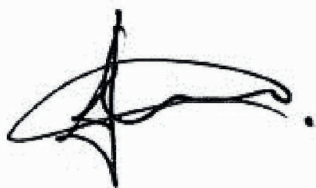
Director:

Dated this 7th day of December 2023

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE CHARITIES
AND NOT-FOR-PROFIT COMMISSION ACT 2012 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 2023, there have been:

- (i) No contravention of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) No contravention of any applicable code of professional conduct in relation to the audit.



Johann Swanepoel CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 549613)

Fortitude Valley, 7 December 2023

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Revenue	5	2,157,765	2,222,740
Finance income	6	808	879
Other income	5	13,500	-
Consultants fees		(29,300)	(17,152)
Contractors		(19,574)	(154,091)
Depreciation and amortisation expense		(4,719)	(7,190)
Employee benefits expense		(1,101,394)	(1,093,973)
Other expenses		(483,593)	(302,284)
Community resourcing		(115,869)	-
Payment to delivery partners		-	(27,665)
Project expenses		(294,436)	(602,190)
Profit before income tax		123,188	19,074
Income tax expense		-	-
Profit from continuing operations		123,188	19,074
Profit for the year		123,188	19,074
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss			
Items that will be reclassified to profit or loss when specific conditions are met			
Total comprehensive income for the year		123,188	19,074

The accompanying notes form part of these financial statements.

Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	1,800,944	1,228,859
Trade and other receivables	8	35,712	217,179
Other assets	9	9,229	-
TOTAL CURRENT ASSETS		1,845,885	1,446,038
NON-CURRENT ASSETS			
Property, plant and equipment	10	12,539	17,258
TOTAL NON-CURRENT ASSETS		12,539	-
TOTAL ASSETS		1,858,424	1,463,296
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	97,195	32,165
Employee benefits	12	52,715	52,640
Other financial liabilities	13	867,835	661,000
TOTAL CURRENT LIABILITIES		1,017,745	745,805
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		1,017,745	745,805
NET ASSETS		840,679	717,491
EQUITY			
Retained earnings		840,679	717,491
TOTAL EQUITY		840,679	717,491

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2022		717,491	717,491
Profit for the year		123,188	123,188
Balance at 30 June 2023		840,679	840,679

2022

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2021		698,418	698,418
Profit for the year		19,074	19,074
Balance at 30 June 2022		717,491	717,491

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		84,165	77,995
Receipt from grants		2,472,060	1,680,831
Payments to suppliers and employees		(1,984,948)	(1,714,965)
Interest received		808	879
Net cash provided by/(used in) operating activities		<u>572,085</u>	<u>44,740</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of borrowings		-	(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		572,085	(55,260)
Cash and cash equivalents at beginning of year		<u>1,228,859</u>	<u>1,284,119</u>
Cash and cash equivalents at end of financial year	7	<u><u>1,800,944</u></u>	<u><u>1,228,859</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2023

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 2023

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 2023

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 2023

4 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:

Total

-	-
-	-

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 2023.

5 Revenue and Other Income

Revenue from continuing operations

	2023	2022
	\$	\$
Revenue from contracts with customers (AASB 15)		
- grants	2,157,765	2,122,740
	<u>2,157,765</u>	<u>2,122,740</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- donations	-	100,000
	<u>-</u>	<u>100,000</u>
Total Revenue	<u>2,157,765</u>	<u>2,222,740</u>

	2023	2022
	\$	\$
Other Income		
- other income	13,500	-
	<u>13,500</u>	<u>-</u>

6 Finance Income and Expenses

Finance income

	2023	2022
	\$	\$
Interest income		
Assets measured at amortised cost		
bank	808	879
	<u>808</u>	<u>879</u>
Total finance income	<u>808</u>	<u>879</u>

Notes to the Financial Statements

For the Year Ended 30 June 2023

7 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	1,400,944	975,953
Short-term deposits	400,000	252,906
	1,800,944	1,228,859

8 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	29,984	207,300
GST receivable	5,349	299
Other receivables	379	9,580
Total current trade and other receivables	35,712	217,179

9 Other Assets

	2023	2022
	\$	\$
CURRENT		
Prepayments	9,229	-
	9,229	-

10 Property, plant and equipment

PLANT AND EQUIPMENT Motor vehicles		
At cost	21,551	21,551
Accumulated depreciation	(9,679)	(6,985)
Total motor vehicles	11,872	14,566
Computer equipment		
At cost	12,483	12,483
Accumulated depreciation	(11,816)	(9,791)
Total computer equipment	667	2,692
Total plant and equipment	12,539	17,258
Total property, plant and equipment	12,539	17,258

Notes to the Financial Statements

For the Year Ended 30 June 2023

11 Trade and Other Payables

	Note	2023 \$	2022 \$
CURRENT			
Trade payables		43,767	9,533
Employee benefits		53,427	22,631
		<u>97,194</u>	<u>32,164</u>

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

	2023 \$	2022 \$
Current liabilities		
Provision for employee benefits	52,715	52,640
	<u>52,715</u>	<u>52,640</u>

13 Other Financial Liabilities

	2023 \$	2022 \$
CURRENT		
Amounts received in advance	867,835	661,000
Total	<u>867,835</u>	<u>661,000</u>

14 Financial Risk Management

	2023 \$	2022 \$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	1,800,944	1,228,859
Trade and other receivables	35,712	217,179
Total financial assets	<u>1,836,656</u>	<u>1,446,038</u>
Financial liabilities		
Financial liabilities measured at amortised cost	97,194	32,164
Total financial liabilities	<u>97,194</u>	<u>32,164</u>

Notes to the Financial Statements

For the Year Ended 30 June 2023

15 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 2023 the number of members was - (2022: -).

16 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 229,730(2022: \$ 211,538).

17 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor for:		
- auditing the financial statements	7,700	9,524
Total	7,700	9,524

18 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2023 (30 June 2022:None).

19 Related Parties

The company acts as trustee for the Logan Child Friendly Community Charitable Trust. Refer to Note 4.

Key management personnel - refer to Note 16.

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.

Loans to/from related parties

	Opening balance	Closing balance
	\$	\$
Loans from Trust		
2022	100,000	-

20 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.

Notes to the Financial Statements

For the Year Ended 30 June 2023

21 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

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*.



Kevin V Mar Fan, Director

Responsible person Responsible person

Dated

**INDEPENDENT AUDITOR REPORT TO THE MEMBERS OF
LOGAN CHILD FRIENDLY COMMUNITY LTD**

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 2023 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 2023 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 2022*.

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 2023 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.

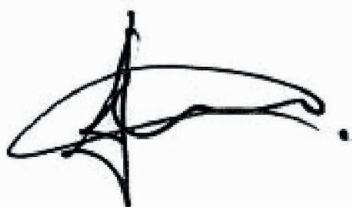
Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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.



Johann Swanepoel CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 549613)

Fortitude Valley, 7 December 2023

Logan Child Friendly Community Charitable Trust

ABN: 54 618 279 218

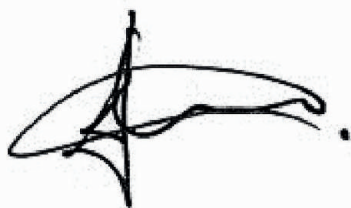
Financial Statements

For the Year Ended 30 June 2023

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE DIRECTORS OF LOGAN CHILD FRIENDLY COMMUNITY CHARITABLE TRUST

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Johann Swanepoel CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 549613)

Fortitude Valley, 7 December 2023

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Finance income	4	1	-
Grants paid		-	(100,000)
Profit before income tax		1	(100,000)
Income tax expense		-	-
Profit from continuing operations		1	(100,000)
Profit for the year		1	(100,000)
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss			
Items that will be reclassified to profit or loss when specific conditions are met			
Total comprehensive income for the year		1	(100,000)

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 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	<u>117</u>	116
TOTAL CURRENT ASSETS		<u>117</u>	116
NON-CURRENT ASSETS			
TOTAL ASSETS		<u>117</u>	116
LIABILITIES			
CURRENT LIABILITIES			
NON-CURRENT LIABILITIES			
NET ASSETS		<u>117</u>	116
EQUITY			
Retained earnings		<u>11</u>	11
		<u>7</u>	6
TOTAL EQUITY		<u>11</u>	11
		<u>7</u>	6
		<u>11</u>	11
		<u>7</u>	6

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Retained Earnings	Non- controlling Interests	Total
Note	\$	\$	\$
Balance at1 July 2022	116	-	116
Profit for the year	1	-	1
Balance at30 June 2023	117	-	117

2022

	Retained Earnings	Non- controlling Interests	Total
Note	\$	\$	\$
Balance at1 July 2021	100,116	-	100,116
Loss for the year	(100,000)	-	(100,000)
Balance at30 June 2022	116	-	116

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Interest received		<u>1</u>	-
Net cash provided by/(used in) operating activities		<u>1</u>	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Net cash provided by/(used in) investing activities		<u>-</u>	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net increase/(decrease) in cash and cash equivalents held		<u>1</u>	-
Cash and cash equivalents at beginning of year		<u>116</u>	116
Cash and cash equivalents at end of financial year	5	<u><u>117</u></u>	<u>116</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2023

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.

Notes to the Financial Statements

For the Year Ended 30 June 2023

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 - 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

	2023	2022
	\$	\$
Interest income bank	1	
Total finance income	1	

5 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	117	116
	117	116

6 Financial Risk Management

	2023	2022
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	11	11
Total financial assets	7	6
Financial liabilities	11	11
Total financial liabilities	7 -	6

7 Contingencies

In the opinion of those charged with governance, the Trust did not have any contingencies at 30 June 2023 (30 June 2022: None).

Notes to the Financial Statements

For the Year Ended 30 June 2023

8 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.

9 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.

10 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

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*.



Kevin V Mar Fan, Director

Responsible person Responsible person

Dated

**INDEPENDENT AUDITOR REPORT TO THE MEMBERS OF
LOGAN CHILD FRIENDLY COMMUNITY CHARTABLE TRUST**

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 2023, 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 2023 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 2022*.

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 2023, but does not include the financial report and our auditor's report thereon.

INDEPENDENT AUDITOR'S REPORT

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:

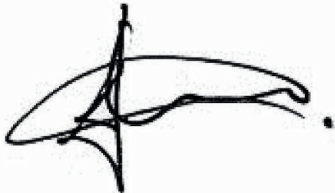
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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.



Johann Swanepoel CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 549613)

Fortitude Valley, 7 December 2023

Contact us



Building L01, Logan Campus,
Griffith University, Meadowbrook,
QLD 4131

t ~ (07) 3382 1163

w ~ logantogether.org.au

e ~ info@logantogether.org.au



Visit our website

