

Reframing Autism Ltd
ABN 33 634 493 628

Financial Statements
For the Year Ended
30 June 2021

CONTENTS

Directors' Report
Auditor's Independence Declaration
Statement of Profit or Loss and Other Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements
Directors' Declaration
Independent Auditor's Report

DIRECTORS' REPORT

The Directors of Reframing Autism Ltd ("Reframing Autism" or "the Company") present their Report together with the financial statements for the year ended 30 June 2021.

Responsible Entities Details

The following persons were Directors of Reframing Autism Ltd during or since the end of the financial year:

Dr Melanie Heyworth

Director and Secretary

Melanie founded Reframing Autism in 2017 and she has been running it ever since. She has postgraduate qualifications in Autism. She has given feedback and testimony to many Parliamentary inquiries and consultations. She sits on several advisory and research committees, including the Australian Autism Research Council. Melanie was previously on the Board of Directors of ASAN AU/NZ (Autistic Self-Advocacy Network). In 2018, she participated in the Autism CRC's Future Leaders program for emerging Autistic leaders, and in 2020 she completed the Sylvia Rodger Academy Governance Program.

Kathy Isaacs

Chair

Kathy is an Autism advocate. She currently serves as chair of TARA (The Autistic Realm Australia), is a director of AMAZE, and was formerly the chair of ASAN AU/NZ (Autistic Self-Advocacy Network). She has done extensive governance training including the Sylvia Rodger Academy as well as through the Australian Institute of Company Directors. She works in the Operations team at the Autism CRC as a CRM administrator. She is also a registered nurse.

Gerard Atkinson

Treasurer

Gerard is a program and policy evaluator. He is a Qualified Professional Researcher of the Research Society and holds an MBA. Prior to joining Reframing Autism, he has served as the Secretary of the Board of the Pacific Opera and founding Secretary of the Canberra Opera (now the National Opera), leading their process of establishment as an incorporated not-for-profit entity.

Sharon Fraser

Director

Sharon is an executive director, working as the Business Manager for Reframing Autism. She is a senior finance leader and a US Certified Public Accountant. She has worked as an auditor and for a range of companies from startups to large corporates to non profits. She served as Treasurer for the Autism Community Network and was the Chief Financial Officer for Global Sisters before joining Reframing Autism.

Tim Chan

Director

Tim is an autism advocate. He was diagnosed with Autism at 3 years old and has been non-speaking after 14 months of age. His journey to advocacy has been supported and scaffolded by his social network. Some of the highlights of this journey include graduating from mainstream school to study at University. Tim also gave a TED Talk when he was 18, presumably the first by a nonspeaking Autistic person.

REFRAMING AUTISM LTD

ABN 33 634 493 628

Dr Justine Noble

Director

Justine is a consultant paediatrician with over 15 years of experience and who focuses on both general and developmental paediatrics. She graduated from the University of NSW and completed a Diploma of Paediatrics, before completing the Royal College of Physician Fellowships in both General Paediatrics and Community Child Health. She is currently devoting her time to clinical work and patient advocacy activities.

Dr Erin Bulluss

Director

Erin is a clinical psychologist with a passion for working therapeutically with Autistic people through online telehealth platforms. In addition to her clinical practice, she has published articles and presented workshops about her approach to therapy with Autistic individuals. She also co-authors a Psychology Today blog which aims to provide information about Autism from the perspective of late-diagnosed Autistic professionals.

Dr Emma Goodall

Director

Emma is an Autistic author, speaker, researcher and disability/education consultant. She is an adjunct Research Fellow at the University of Southern Queensland, a member of the Australian Society for Autism Research (ASfAR) Executive Committee, and on the access committee for the Autism CRC Biobank. Emma is a National Manager Content and Research at Positive Partnerships and runs a consultancy specialising in life coaching and interoception coaching.

Deborah Boyd

Director (retired 22 July 2021)

Board Structure

The Reframing Autism Constitution provides for a minimum of five (5) and not more than nine (9) Directors.

There are currently eight (8) Directors.

The Chairperson is elected by the Directors from amongst their numbers.

Each Director must retire at least once every 3 years. One third of all Directors must retire at each annual general meeting and these will be the directors who have been longest in office since last being elected.

The Directors may co-opt additional or replacement Directors by ordinary resolution.

Contributions on Winding up

The Company is incorporated under the *Corporations Act 2001* 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 \$10 each. At 30 June 2021 there were 13 members.

Company Secretary

Melanie Heyworth has served as Company Secretary since 18 July 2019.

Committees

The Board may create a number of Board Committees to assist with its role in governing the organisation. The Board does not however delegate major decisions to Committees.

All Committees operate under formal terms of reference which are updated as necessary. Committees are responsible for considering relevant issues and making recommendations to the Board within the scope of their respective terms of reference.

Members of the Board are detailed elsewhere in the report. There were no Committees during the financial year ended 30 June 2021.

Processes

Meetings are structured to encourage active participation by all Directors at all meetings.

Directors have access to information subject to maintaining its confidentiality.

The Board receives regular management reports from Company personnel.

External Auditor Independence

The Board monitors the independence of the external auditors.

Objectives

Reframing Autism aims to create a world in which the Autistic community is supported by families and allies to achieve genuine acceptance, inclusion, and active citizenship, and in which Autistic culture and identity are celebrated and nurtured. Reframing Autism is a Health Promotion Charity, and its activities are intended to improve the current bleak mental health profile of the Autistic community, caused by lifelong exposure to discrimination, stigmatisation and exclusion.

Reframing Autism is a company run by and for Autistic people, and for their families and allies. We combine capacity-building and leadership development with education, research, resource development, mentoring, and support to strengthen the Autistic community. We also promote a united community, bridging the divisive gap between the Autistic community (those identified or who self-identify as Autistic) and the 'Autism' community (the broader non-autistic community with a connection to Autism).

Through Reframing Autism, Autistic people, and non-autistic families and allies of the Autistic community, come together to understand Autism. We promote equity and acceptance. Our vision and goals align with the Australian National Disability Strategy 2010–2020 and the UN Convention on the Rights of Persons with Disabilities.

Reframing Autism builds hope in the Autistic community by fostering great expectations for a rewarding life grounded in the civil, political and social participation of Autistic people. Reframing Autism also builds hope in the families and allies of Autistic people, moving beyond the narrative of causes, cures and interventions and offering a way to embrace the Autistic community.

Working within the neurodiversity movement, Reframing Autism provides both support and education. Through Reframing Autism, families and allies learn from Autistic people of all ages, to establish inclusion founded in reciprocal respect and a mutually supportive community. It encourages environments in which Autistic individuals can live authentically, and it builds the capacity of families, allies and Autistic people themselves to be leaders and change agents.

REFRAMING AUTISM LTD

ABN 33 634 493 628

The Company's objectives are to pursue the following charitable purposes:

- To empower Autistic individuals to be leaders for their community.
- To support families and allies to meet the needs of Autistic people by embracing the principles of acceptance, respect, and neurodiversity.
- To provide the broader community, especially the families and allies of Autistic individuals, access to Autistic lived experiences and perspectives through education and information.
- To provide opportunities to include underrepresented and marginalised Autistic individuals in the company's governance, educational framework, and in participatory research.
- To bring a national focus to the nature, role and importance of parenting Autistic children with acceptance and respect, and to provide Autistic representation in appropriate policy making and funding bodies.
- To enhance the capability of families through training, workshops, and mentoring.
- To provide a national forum for communicating and sharing information, philosophies, and practices that are respectful of Autistic neurology.
- To provide accessible and informative resources for Autistic individuals, and their families and allies.
- To undertake evaluation and research, to ensure the company continues to produce quality outcomes and transferability.
- To establish a partnership ecosystem with relevant peak representative bodies nationally.

Reframing Autism's values are: Respect, Accept, Embrace, Empower.

Reframing Autism commenced operations on 18 July 2019.

Strategy for Achieving Objectives

Reframing Autism's vision is a world in which the Autistic community is supported by families and allies to achieve genuine acceptance, inclusion, and active citizenship, and in which Autistic culture and identity are celebrated and nurtured.

Our mission is to change the narrative to fit a strengths-based, neurodiversity view with the goal of improving Autistic mental wellbeing.

Reframing Autism's 5 year strategic plan focuses on changing damaging narratives about Autism. We will target various audiences (for example, diagnosticians, allied health professionals, educators, policy makers) to achieve those strategic objectives, although parents of Autistic individuals are our primary focus at the moment.

Principal Activities

Reframing Autism meets its vision and objectives through a robust educational and research framework, including:

- workshops, professional development, symposia and parent retreats
- webinars, podcasts and various free and accessible online resources
- research partnerships, and
- systemic advocacy.

Significant Changes

There were no significant changes in nature of these activities during the reporting period.

Performance Measures

Reframing Autism measures and reports on both financial and non-financial data to the Board.

These reports include financial performance as well as information on service delivery, social impact, human resource matters, strategic direction and governance.

Financial Results

The Company achieved a surplus of \$55,488 for the financial year ended 30 June 2021 (2020: \$1,681).

Meetings of Directors

During the financial year 6 asynchronous board meetings were held. Attendance by each director was as follows:

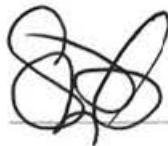
Directors	Number of Meetings Eligible to Attend	Number of Meetings Attended	Appointment Date
Kathy Isaacs	6	6	February 2020
Dr Melanie Heyworth	6	6	July 2019
Gerard Atkinson	4	4	December 2020
Sharon Fraser	6	6	July 2019
Tim Chan	6	6	September 2019
Dr Justine Noble	5 **	5	February 2020
Dr Erin Bulluss	6	6	April 2020
Dr Emma Goodall	3	3	January 2021

**On leave for part of the year.

Auditor's Independence Declaration

The auditor's independence declaration as required under *Subdivision 60-C Section 60-40* of the *Australian Charities and Not-for-Profit Commission Act 2012 (ACNC Act)* is set out on the following page.

This report is provided in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Board of Directors by:



Dated at 11:30, this 3rd day of November 2021

REFRAMING AUTISM LTD

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN
CHARITIES AND NOT-FOR PROFITS COMMISSION ACT 2012 TO THE BOARD MEMBERS OF
REFRAMING AUTISM LTD**

I declare that to the best of my knowledge and belief, in relation to the audit of Reframing Autism Ltd for the year ended 30 June 2021 there have been:

- i) no contraventions of the auditor independence requirements as set out in 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.

NOT FOR PROFIT ACCOUNTING SPECIALISTS

KESWICK SA 5035



Nicholas Matsis CPA
Registered Company Auditor No 77466

16 November 2021

Dated:

REFRAMING AUTISM LTD
ABN 33 634 493 628

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2021

		2021	2020
	NOTE	\$	\$
Revenue	2	520,055	69,458
Other income	3	1,725	98
Amortisation & depreciation expense	9	(1,919)	(117)
Bank fees and charges		(245)	(2)
Employment expense		(297,423)	(44,088)
Insurance expense		(5,692)	(1,311)
Technology expense		(17,401)	(6,880)
Other expenses	4	(143,612)	(15,477)
NET SURPLUS FOR THE YEAR		55,488	1,681
Other comprehensive income for the year		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		55,488	1,681

The Statement of Profit or Loss and Other Comprehensive Income is to be read in conjunction with the notes to the financial statements

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash & cash equivalents	6	61,242	281,126
Trade & other receivables	7	3,070	2,271
Other current assets	8	316,277	8,112
<i>Total current assets</i>		380,589	291,509
NON-CURRENT ASSETS			
Property, plant and equipment	9	5,055	4,155
<i>Total non-current assets</i>		5,055	4,155
TOTAL ASSETS		385,644	295,664
LIABILITIES			
CURRENT LIABILITIES			
Trade & other payables	10	8,394	8,963
Provisions	11	16,341	2,894
Other liabilities	12	303,740	282,126
<i>Total current liabilities</i>		328,475	293,983
TOTAL LIABILITIES		328,475	293,983
NET ASSETS		57,169	1,681
EQUITY			
Retained surpluses		57,169	1,681
<i>Total equity</i>		57,169	1,681

The Statement of Financial Position is to be read in conjunction with the notes to the financial statements

REFRAMING AUTISM LTD
ABN 33 634 493 628

STATEMENT OF CHANGES IN EQUITY

AS AT 30 JUNE 2021

	NOTE	RETAINED EARNINGS \$
Balance at 19 July 2019		-
Net surplus for the year		1,681
Other comprehensive income		-
Total comprehensive income for the year		<u>1,681</u>
<i>Balance as at 30 June 2020</i>		<u>1,681</u>
Balance at 1 July 2020		1,681
Net surplus for the year		55,488
Other comprehensive income		-
Total comprehensive income for the year		<u>55,488</u>
<i>Balance as at 30 June 2021</i>		<u>57,169</u>

The Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	30-Jun 2021 \$	30-Jun 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants, donations, and others		595,196	386,536
Payments to suppliers and employees		(512,401)	(101,236)
Interest received		1,725	98
	13.2	<u>84,520</u>	<u>285,398</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Aquisition of property, plant and equipment		<u>(2,819)</u>	<u>(4,272)</u>
		<u>(2,819)</u>	<u>(4,272)</u>
NET INCREASE / (DECREASE) IN CASH		<u>81,701</u>	<u>281,126</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		281,126	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		<u>362,827</u>	<u>281,126</u>
	13.1		

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**FOR THE YEAR ENDED 30 JUNE 2021****1. ACCOUNTING POLICIES****1.1 Basis of accounting**

The financial report is a special purpose financial report, which has been prepared to satisfy the accountability requirements of the *Australian Charities and Not-for-Profit Commission Act 2012*. The Directors have determined that the Company is not a reporting entity because there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs.

These financial statements are presented in Australian dollars (\$), and have been prepared in accordance with the requirements of the following Australian Accounting Standards:

- AASB 101: Presentation of the Financial Statements;
- AASB 107: Statement of Cash Flows;
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 1048: Interpretation and Application of Standards.
- AASB 1054: Australian Additional Disclosures

No assessment has been made to identify if there are any material accounting policies applied and disclosed in these financial statements that do not comply with all the recognition and measurement requirements in Australian Accounting Standards. Further, no assessment has been made to identify whether or not the financial statements overall comply with all the recognition and measurement requirements in the Australian Accounting Standards.

These financial statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board (IASB).

The financial statements are prepared on an accruals basis. They are based on historical costs and do not take into account changing money values.

The following is a summary of the significant accounting policies adopted by the Company in the preparation of this financial report. The accounting policies have been consistently applied, unless otherwise stated.

1.2 Critical accounting estimates and judgements

The Directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained from both externally and within the Company.

1.3 Cash and cash equivalents

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES (continued)

1.4 Revenue

Education revenue

Education revenue comprises revenue earned from the ticket sales to educational events or sales of education materials. Revenue is recognised when the event or sale occurs.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Grants

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

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied. Deferred revenue is included as other liabilities on the statement of financial position.

1.5 Income tax

The Company is exempt from income tax pursuant to the Income Tax Assessment Act 1997.

1.6 Property, plant and equipment

Property, plant and equipment are carried at cost less, where applicable, any accumulated depreciation.

All assets are depreciated over the useful lives of the assets to the Company commencing from the time the asset is held ready for use.

The following useful lives are used:

Computer equipment and software	3 years
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The carrying amount of plant and equipment is reviewed annually by the Company to ensure it is not in excess of the remaining service potential of these assets.

1.7 Impairment

At each reporting date, the Company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed.

1.8 Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES (continued)

1.9 Employee entitlements

Provision is made for the Company's liability for employee benefits arising from services rendered by employees through to balance date. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Employee entitlement expenses arising in respect of the following categories are charged against profits on a net basis in respective categories:

Wages and salaries, non-monetary benefits, annual leave, long service leave and other types of employee entitlements.

1.10 Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
2. REVENUE		
Grants - Department of Social Services (Previously NDIA)	428,786	67,874
Education revenue	80,837	1,018
Sponsorship	6,100	-
Donations	4,332	566
<i>Total revenue</i>	<u>520,055</u>	<u>69,458</u>
3. OTHER INCOME		
Interest received	1,725	98
<i>Total other income</i>	<u>1,725</u>	<u>98</u>
4. OTHER EXPENSES		
Advertising	2,973	-
Audit	3,200	1,200
Catering	4,882	-
Contractor expense	8,789	2,200
Consultancy	69,850	5,025
Event scholarships	1,417	192
General expenses	2,474	-
Legal expense	1,950	-
Office expenses	1,923	-
Resources and consumables	4,316	-
Subscriptions	3,954	728
Training expense	10,538	6,132
Travel	5,654	-
Venue hire	21,692	-
<i>Total other expenses</i>	<u>143,612</u>	<u>15,477</u>
5. AUDITORS' REMUNERATION		
Remuneration of the auditor during the financial period for:		
Audit or review services	<u>3,200</u>	<u>1,200</u>
6. CASH AND CASH EQUIVALENTS		
Cash at bank	61,242	81,126
Term deposit - original maturity date < 3 months	-	200,000
<i>Total cash and cash equivalents</i>	<u>61,242</u>	<u>281,126</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
7. TRADE & OTHER RECEIVABLES		
Debtors	260	200
Net GST receivable	2,810	2,071
<i>Total trade & other receivables</i>	<u>3,070</u>	<u>2,271</u>

8. OTHER CURRENT ASSETS

Term deposit - original maturity date > 3 months	301,585	-
Prepayments	14,692	8,112
<i>Total other current assets</i>	<u>316,277</u>	<u>8,112</u>

9. PROPERTY, PLANT & EQUIPMENT

Computer equipment	7,091	4,272
Less accumulated depreciation	(2,036)	(117)
<i>Total property, plant and equipment</i>	<u>5,055</u>	<u>4,155</u>

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial period:

	Computer equipment \$	Total \$	Total
Opening balance	4,155	4,155	-
Additions	2,819	2,819	4,272
Disposals	-	-	-
Depreciation & amortisation	(1,919)	(1,919)	(117)
<i>Closing balance</i>	<u>5,055</u>	<u>5,055</u>	<u>4,155</u>

10. TRADE & OTHER PAYABLES

Creditors	1,947	4,063
Employment payables	5,384	4,850
Accruals and other payables	1,063	50
<i>Total trade & other payables</i>	<u>8,394</u>	<u>8,963</u>

11. PROVISIONS

Current liability		
Annual leave	16,341	2,894
<i>Total current liability</i>	<u>16,341</u>	<u>2,894</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
12. OTHER LIABILITIES		
Deferred income - Department of Social Services (Previously NDIA)	303,740	282,126
<i>Total other liabilities</i>	303,740	282,126

13. NOTES TO THE STATEMENT OF CASH FLOWS

13.1 Reconciliation of cash

Cash at the end of the financial period as shown in the statement of cash flows is represented by the following:

Cash and cash equivalents	61,242	281,126
Term Deposit - Original Maturity date > 3 months.	301,585	-
	362,827	281,126

13.2 Reconciliation of net cash relating to operating activities to net surplus

Net surplus	55,488	1,681
Non-cash flows in operating surplus		
- Depreciation and amortisation	1,919	117
Change in assets and liabilities:		
(Increase) / Decrease in trade & other receivables	(799)	(2,271)
(Increase) / Decrease in Prepayments	(6,580)	(8,112)
Increase / (Decrease) in trade & other payables	(569)	8,963
Increase / (Decrease) in other current liabilities	21,614	282,126
Increase / (Decrease) in provisions	13,447	2,894
Net cash provided by operating activities	84,520	285,398

14. COMPANY DETAILS

On 19 July 2019, the Company was incorporated as a Public Company Limited by Guarantee under the *Corporations Act 2001*.

Its registered office is 73 Cliff Avenue, Northbridge NSW 2063.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

15. MEMBERS GUARANTEE

If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company. The Company has 13 members.

16. COVID-19

Attention should be drawn to the social restrictions pertaining to COVID-19, which have impacted the Company during the reporting period, and are expected to continue to impact the operations and revenue of the Company in the foreseeable future. As a result of these restrictions, face-to-face activities have been limited or transformed into online events.

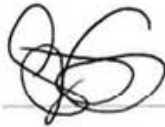
The COVID-19 restrictions impacted, and are expected to continue to impact, the Company's ability to meet the obligations prescribed in its grant agreement, in particular its ability to offer live, face-to-face events. These include ongoing parent retreats and symposia primarily. The Company has deferred holding parent retreats until at least May 2022, depending on government regulations relating to social restrictions at that time. All other planned events will be held online or as a hybrid event (online and face to face). To compensate for these changed activities, variations to the grant deliverables, especially in the form of online resources, have been agreed with the grantor to alleviate the immediate impact of the COVID pandemic. Furthermore, the Company is seeking alternative sources of revenue to ensure continuation of operations, including partnerships and collaborations.

DIRECTORS' DECLARATION

In the opinion of the Directors of Reframing Autism Ltd (the Company):

1. the Financial Statements and notes thereto comply with the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Australian Charities and Not-for-Profits Commission Regulations 2013*, including:
 - (a) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance, for the financial year ended on that date; and
 - (b) complying with the Accounting Standards as described in note 1 to the financial statements.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with Section 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013 on behalf of the Board.



Dated at

11:30

, this

3rd

day of

November 2021



1300 123 637 • enquiries@nfpas.com.au • www.nfpas.com.au

INDEPENDENT AUDITOR'S REPORT FOR REFRAMING AUTISM LTD

Auditor's Opinion

We have audited the financial report, being a special purpose financial report, of Reframing Autism Ltd for the year ended 30 June 2021, comprising the statement of financial position, statement of changes in equity, statement of profit or loss and other comprehensive income and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the financial report of Reframing Autism Ltd has been prepared in accordance with the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

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

Basis for 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 entity in accordance with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 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 responsibilities in accordance with the Code.

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

Information Other than the Financial Report and Auditor's Report Thereon

The Board Members of the entity are responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon. The annual report is expected to be made available to us after the date of this 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we will communicate the matter to the Board Members.



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

Liability limited by a scheme approved under Professional Standards Legislation

The Responsibility of the Board Members for the Financial Report

The Board Members of the entity are responsible for the preparation and fair presentation of the financial report, and have determined that the accounting policies used and described in Note 1 to the financial statements, which form part of the financial reports, are appropriate to meet the financial reporting requirements of the members and of the Australian Charities and Not-for-profits Commission Act 2012. The Board Members' responsibility also includes such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board Members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so. The Board Members are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Basis of Accounting and Restriction and Distribution of Use

Without modifying our opinion, we draw attention to the fact that the financial report is prepared to assist Reframing Autism Ltd to comply with the financial reporting provisions of the Australian Charities and Not-for-profits Commission Act 2012, as a result, the financial report may not be suitable for another purpose. Our report is intended solely for Reframing Autism Ltd and should not be distributed to or used by other parties other than Reframing Autism Ltd.

NOT FOR PROFIT ACCOUNTING SPECIALISTS
KESWICK SA 5035



Nicholas Matsis CPA
Registered Company Auditor No 77466

Dated: 16 November 2021