

**Reframing Autism Ltd**  
**ABN 33 634 493 628**

**Financial Statements**  
**For the Year Ended**  
**30 June 2020**

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## 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 2020.

### 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*

Mel founded Reframing Autism in 2017 and she has been running it ever since. Mel 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. Mel sits on the Board of Directors of ASAN AU/NZ (Autistic Self-Advocacy Network). In 2018, Mel 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 ASAN AU/NZ (Autistic Self-Advocacy Network) and is on the board of TARA (The Autistic Realm Australia). 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.

#### **Sharon Fraser**

##### *Treasurer*

Sharon 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.

#### **Deborah Boyd**

##### *Director*

Deb is a lawyer. She started her career working for a large global law firm. She then moved inhouse to a private holding company. There, she worked across a wide range of businesses and commercial matters. In the last four years, Deborah has run her own commercial law practice.

#### **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 TEDTalk when he was 18, presumably the first by a nonspeaking Autistic person.

#### **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.

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### **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.

### **Sophie Ralston**

Director (retired 8 February 2020)

### **Virginia Grant**

Director (retired 8 February 2020)

### **Kristen Callow**

Director (retired 14 February 2020)

### **Board Structure**

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

There are currently seven (7) 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 2020, there were 11 members.

### **Company Secretary**

Melanie Heyworth has served as Company Secretary since 18 July 2019. Deborah Boyd served as joint Company Secretary from 18 July 2019 to on or about 8 February 2020.

### **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 2020.

### **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.

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

- To empower Autistic individuals to be leaders for their community.

## **REFRAMING AUTISM LTD**

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- 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 is currently developing a strategic plan. Within that plan our strategic priorities are to focus 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 always our primary focus.

### **Principal Activities**

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

- workshops, 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.

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**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 \$1,681 for the financial year ended 30 June 2020.

**Meetings of Directors**

During the financial year 6 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	3	3	February 2020
Dr Melanie Heyworth	6	6	July 2019
Sharon Fraser	6	6	July 2019
Dr Justine Noble	3	3	February 2020
Tim Chan	6	3 **	September 2019
Deborah Boyd	6	6	July 2019
Dr Erin Bulluss	2	2	April 2020

\*\* Note that Tim Chan's attendance at Board meetings became official once asynchronous meetings were implemented. Prior to that, his participation in Board meetings was done through commenting on the minutes.

**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 Sydney this 15<sup>th</sup> day of October 2020

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 30 JUNE 2020**

		<b>2020</b>
	<b>NOTE</b>	<b>\$</b>
Revenue	2	69,458
Other income	3	98
Amortisation & depreciation expense	9	(117)
Bank fees and charges		(2)
Employment expense		(44,088)
Insurance expense		(1,311)
Technology expense		(6,880)
Other expenses	4	(15,477)
<b>NET SURPLUS FOR THE YEAR</b>		<b>1,681</b>
Other comprehensive income for the year		-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>1,681</b>

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2020**

	NOTE	2020 \$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash & cash equivalents	6	281,126
Trade & other receivables	7	200
Other current assets	8	10,183
<i>Total current assets</i>		<u><b>291,509</b></u>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	9	4,155
<i>Total non-current assets</i>		<u><b>4,155</b></u>
<b>TOTAL ASSETS</b>		<u><b>295,664</b></u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Trade & other payables	10	8,963
Provisions	11	2,894
Other liabilities	12	282,126
<i>Total current liabilities</i>		<u><b>293,983</b></u>
<b>TOTAL LIABILITIES</b>		<u><b>293,983</b></u>
<b>NET ASSETS</b>		<u><u><b>1,681</b></u></u>
<b>EQUITY</b>		
Retained surpluses		1,681
<i>Total equity</i>		<u><u><b>1,681</b></u></u>



## STATEMENT OF CHANGES IN EQUITY

AS AT 30 JUNE 2020

	NOTE	RETAINED EARNINGS \$
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><u>1,681</u></u>

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 30 JUNE 2020**

		<b>30-Jun 2020 \$</b>
	<b>NOTE</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from grants, donations, and others		386,536
Payments to suppliers and employees		(101,236)
Interest received		98
	13.2	<u>285,398</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Aquisition of property, plant and equipment		<u>(4,272)</u>
		<b>(4,272)</b>
<b>NET INCREASE / (DECREASE) IN CASH</b>		<u>281,126</u>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		-
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	13.1	<u><u>281,126</u></u>

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2020**

**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.

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

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.

**1.4 Revenue**

Education revenue

Education revenue comprises revenue earned from the ticket sales to educational events. Revenue is recognised when the event occurs.

Donations and bequests

Donations and bequests are recognised as revenue when received.

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

## FOR THE YEAR ENDED 30 JUNE 2020

**1. ACCOUNTING POLICIES (continued)****1.4 Revenue (continued)****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.

**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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2020**

**1. ACCOUNTING POLICIES (continued)**

**1.9 Employee entitlements (continued)**

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 2020

	2020 \$
<b>2. REVENUE</b>	
Grants	67,874
Education revenue	1,018
Donations	566
<i>Total revenue</i>	<u>69,458</u>
<b>3. OTHER INCOME</b>	
Interest received	98
<i>Total other income</i>	<u>98</u>
<b>4. OTHER EXPENSES</b>	
Audit	1,200
Contractor expense	2,200
Consultancy	5,025
Freight & courier expense	192
Subscriptions	728
Training expense	6,132
<i>Total other expenses</i>	<u>15,477</u>
<b>5. AUDITORS' REMUNERATION</b>	
Remuneration of the auditor during the financial period for: Audit or review services	<u>1,200</u>
<b>6. CASH AND CASH EQUIVALENTS</b>	
Cash at bank	81,126
Term deposit	200,000
<i>Total cash and cash equivalents</i>	<u>281,126</u>
<b>7. TRADE &amp; OTHER RECEIVABLES</b>	
Debtors	200
<i>Total trade &amp; other receivables</i>	<u>200</u>
<b>8. OTHER CURRENT ASSETS</b>	
Prepayments	8,112
Net GST receivable	2,071
<i>Total other current assets</i>	<u>10,183</u>

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

## FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$
<b>9. PROPERTY, PLANT &amp; EQUIPMENT</b>	
Computer equipment	4,272
Less accumulated depreciation	(117)
<i>Total property, plant and equipment</i>	<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 \$
Opening balance	-	-
Additions	4,272	4,272
Disposals	-	-
Depreciation & amortisation	(117)	(117)
<i>Closing balance</i>	<u>4,155</u>	<u>4,155</u>

	2020 \$
<b>10. TRADE &amp; OTHER PAYABLES</b>	
Creditors	4,063
Employment payables	4,850
Other payables	50
<i>Total trade &amp; other payables</i>	<u>8,963</u>

**11. PROVISIONS**

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

**12. OTHER LIABILITIES**

Deferred income	282,126
<i>Total other liabilities</i>	<u>282,126</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

2020  
\$

**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	281,126
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**13.2 Reconciliation of net cash relating to operating activities to net surplus**

Net surplus	1,681
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Non-cash flows in operating surplus	
- Depreciation and amortisation	117

Change in assets and liabilities:

(Increase) / Decrease in trade & other receivables	(200)
(Increase) / Decrease in other current assets	(10,183)
Increase / (Decrease) in trade & other payables	8,963
Increase / (Decrease) in other current liabilities	282,126
Increase / (Decrease) in provisions	2,894
<b>Net cash provided by operating activities</b>	<b>285,398</b>

**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.

**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 11 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, all face-to-face activities have been cancelled from March 2020 onwards.



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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 a parent retreat, workshops and symposia. The Company has tentative plans to convene a parent retreat in September 2020, depending on government regulations relating to social restrictions at that time. All other live events for the remainder of 2020 have been cancelled or postponed until 2021. 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.

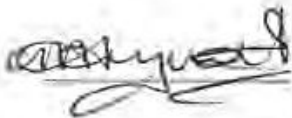
REFRAMING AUTISM LTD  
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**DIRECTORS' DECLARATION**

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

- I. 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 2020 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.
- II. 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 Spm, this 15<sup>th</sup> day of October 2020



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## 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 2020, comprising the statement of financial position, statement of profit or loss and other comprehensive income, statement of cash flows, 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 2020 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 2020, 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.



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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



Andrea Petersen  
Fellow CA ANZ  
Public Practice Certificate

Dated: 22 October 2020