

A Gender Agenda Inc
ABN 88 950 956 863

Financial Report
for the year ended
30 June 2021

A Gender Agenda Inc

ABN 88 950 956 863

BOARD MEMBERS' REPORT

Your board members present this report on the association for the financial year ended 30 June 2021.

Board Members

The names of each person who has been a board member during the year and to the date of this report are:

Jake Blight	Chair	
Isabel Mudford	Deputy Chair	
Scott Malcolm	Treasurer	
Stuart Walkley	Treasurer	Resigned November 2020
Rachel Lee	Secretary	
Simon Rosenberg	Board member	
Harry Mahony	Board member	
Anne-Marie Conde	Board member	Commenced November 2020
Sara Quinn	Board member	Commenced November 2020
Majka McLean-Engstrom	Board member	Commenced November 2020
Shane Vincent	Board member	Commenced November 2020
Emily Kerr	Board member	Resigned November 2020

Board members 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 the association is to build strong and supportive communities for intersex, transgender, and gender diverse people, their families and allies. There has been no change in the nature of the association's activities during the financial year.

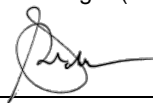
Financial Performance

The net surplus/ (deficit) of the association for the financial year ended 30 June 2021 is \$53,241 (2020: \$71,364).

Signed in accordance with a resolution of the board.



Jake Blight (Chair)



Scott Malcolm (Treasurer)

Dated this 15th day of November 2021

A Gender Agenda Inc

ABN 88 950 956 863

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Income			
Grants		413,552	483,746
Net grants brought forward		116,493	-
Donations		22,431	5,996
Fundraising		2,241	3,011
Sponsorship		-	3,000
Interest		37	217
Membership		337	821
Training fees		31,325	11,756
		<u>586,417</u>	<u>508,547</u>
Expense			
Audit fees		1,200	1,100
Administrative costs		21,722	22,328
Employment expense		613,072	464,117
Calendar events		16,859	14,513
Support, Information & Resource costs		3,543	5,384
Strategic planning & evaluation		19,795	10,543
Community education & training		14,337	12,221
Depreciation expense		26,801	25,861
Other expenses		1,354	1,371
		<u>718,682</u>	<u>557,438</u>
Current year surplus before income tax		(132,266)	(48,891)
Income tax expense	1i	-	-
Net current year surplus		<u>(132,266)</u>	<u>(48,891)</u>
Extraordinary income			
JobKeeper assistance		130,200	72,000
PAYGW stimulus bonus		51,745	48,255
Rent relief		3,561	-
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income attributable to members of the entity		<u>53,241</u>	<u>71,364</u>

The accompanying notes form part of these financial statements.

A Gender Agenda Inc
ABN 88 950 956 863

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	445,688	281,218
Accounts receivable and other debtors	3	8,040	18,653
Accrued Income	3	-	24,000
Prepayments	4	7,212	35,476
TOTAL CURRENT ASSETS		460,940	359,347
NON-CURRENT ASSETS			
Property, plant and equipment	5	45,556	56,296
TOTAL NON-CURRENT ASSETS		45,556	56,296
TOTAL ASSETS		506,496	415,643
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	6	38,218	22,257
Employee provisions	7	8,376	18,322
Grant funds carried forward		174,084	132,176
TOTAL CURRENT LIABILITIES		220,678	172,755
NON CURRENT LIABILITIES			
Lease liability	8	15,547	25,190
TOTAL NON CURRENT LIABILITIES		15,547	25,190
TOTAL LIABILITIES		236,225	197,944
NET ASSETS		270,272	217,699
EQUITY			
Current year surplus/(deficit)		53,241	71,364
Retained surplus		217,699	146,358
Lease adjustment		-	(23)
Prior year adjustment		(668)	-
TOTAL EQUITY		270,272	217,699

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Retained Surplus \$	Financial Assets Reserve \$	General Reserve \$	Total \$
Balance at 1 July 2019	146,358	-	-	146,358
Comprehensive income				
Net surplus for the year	71,364	-	-	71,364
Lease adjustment	(23)	-	-	(23)
Other comprehensive income for the year:	-	-	-	-
Balance at 30 June 2020	217,699	-	-	217,699
Balance at 1 July 2020				
Balance at 1 July 2020	217,699	-	-	217,699
Comprehensive income				
Net surplus for the year	53,241	-	-	53,241
Prior year adjustment	(668)	-	-	(668)
Other comprehensive income for the year:	-	-	-	-
Balance at 30 June 2021	270,272	-	-	270,272

The accompanying notes form part of these financial statements.

A Gender Agenda Inc
ABN 88 950 956 863

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and members		70,673	93,057
Grants (state) operating received		641,139	580,564
Donations received		21,770	3,765
Government cash boost and assistance received		130,200	62,572
Payments to suppliers and employees		(674,970)	(575,777)
Interest (unrestricted) received		37	217
Net cash generated from operating activities	9	<u>188,849</u>	<u>164,400</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(16,061)	-
Net cash used in investing activities		<u>(16,061)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Write off old credit cards		(310)	-
Repayment of finance leases		(7,834)	(12,677)
Net cash used in financing activities		<u>(8,144)</u>	<u>(12,677)</u>
Net increase in cash held		164,643	151,722
Cash and cash equivalents at beginning of financial year		<u>281,045</u>	<u>129,496</u>
Cash and cash equivalents at end of financial year	2	<u><u>445,688</u></u>	<u><u>281,218</u></u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), and the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 1991*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. **Revenue**

Non-reciprocal grant revenue is recognised in the profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor; otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

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

b. **Property, Plant and Equipment**

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of the recoverable amount is made when impairment indicators are present.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

c. **Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying amounts 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 amount less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

d. **Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the company. All other leases are classified as operating leases.

Rights to assets held under finance leases are recognised as assets of the company at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

e. **Employee Provisions**

Short-term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of accounts payable and other payables in the statement of financial position.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

f. **Cash on Hand**

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

g. **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

h. **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 (ATO).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

i. **Income Tax**

The association is income tax exempt under Section 50.10 of the Income Tax Assessment Act 1997.

j. **Intangible Assets**

Software

Software is recorded at cost. It has a finite life and is carried at cost less accumulated amortisation and any impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

k. **Provisions**

Provisions are recognised when the entity 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. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

l. **Comparative Figures**

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Where the company retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements must be presented.

m. **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

n. **Critical Accounting Estimates and Judgements**

The board members evaluate estimates and judgements incorporated into the financial statements 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 both externally and within the company.

Key estimates

(i) *Impairment*

The company assesses impairment at the end of each reporting period by evaluating conditions and events specific to the company that may be indicative of impairment triggers.

o. **Economic Dependence**

A Gender Agenda Inc is dependent on the ACT Health Directorate for the majority of its revenue used to operate the business. At the date of this report the board members has no reason to believe the Directorate will not continue to support A Gender Agenda Inc .

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 2: CASH AND CASH EQUIVALENTS	2021	2020
	\$	\$
Cash at bank – unrestricted	445,688	281,218

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	445,688	281,218
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NOTE 3: ACCOUNTS RECEIVABLE AND OTHER DEBTORS	2021	2020
	\$	\$
CURRENT		
Accounts Receivable	5,350	15,963
Accrued income	-	24,000
Other debtors	2,690	2,690
Total current accounts receivable and other debtors	8,040	42,653

NOTE 4: OTHER CURRENT ASSETS	2021	2020
	\$	\$
CURRENT		
Prepayments	7,212	35,476

NOTE 5: PROPERTY, PLANT AND EQUIPMENT	2021	2020
	\$	\$
Office equipment:		
At cost	55,908	39,847
Accumulated depreciation	(34,483)	(23,302)
	21,425	16,545
Furniture and fixtures		
At cost	7,641	7,641
Accumulated depreciation	(2,702)	(1,810)
	4,939	5,831
Website		
At cost	18,230	18,230
Accumulated depreciation	(11,043)	(7,397)
	7,187	10,833
Total property, plant and equipment	33,551	33,209

Movements in carrying amounts

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

	Office Equipment	Furniture & Fixtures	Website	Total
	\$	\$	\$	\$
Balance at 1 July 2020	16,545	5,831	10,833	33,209
Additions	16,061	-	-	16,061
Disposals	-	-	-	-
Depreciation expense	(11,181)	(892)	(3,646)	(15,719)
Carrying amount at 30 June 2021	21,425	4,939	7,187	33,551

A Gender Agenda Inc
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 6: ACCOUNTS PAYABLE AND OTHER PAYABLES	2021	2020
	\$	\$
CURRENT		
Unsecured liabilities:		
Accounts payable	30,200	17,333
Accrued expenses	8,018	4,924
	38,218	22,257

Collateral pledged

No collateral has been pledged for any of the accounts payable and other payable balances.

NOTE 7: EMPLOYEE PROVISIONS	2021	2020
	\$	\$
Provision for annual leave entitlements	8,376	18,322
	8,376	18,322

Employee provisions – annual leave entitlements

Based on past experience, the association expects the full amount of the annual leave balance to be settled within the next 12 months. Further, these amounts must be classified as current liabilities since the association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements.

NOTE 8: FINANCE LEASES

The future minimum lease payments are as follows:

	2021	2020
	\$	\$
Within one year	15,931	14,672
Later than one year but within five years	-	15,931
Later than five years	-	-
	15,931	30,603

The obligation is classified as:

	2021	2020
	\$	\$
Non-current liability	15,547	25,190
	15,547	25,190

NOTE 9: CASH FLOW INFORMATION

	2021	2020
	\$	\$
Reconciliation of cash flows from operating activities with net current year surplus		
Operating surplus/(deficit)	53,241	71,364
Add back non-cash expenses:		
Depreciation	26,801	25,861
Disposal of assets (credit cards)	310	-
Net adjustment for lease	(1,808)	3,675
(Increase)/decrease in accounts receivable	34,613	(36,790)
(Increase)/decrease in prepayments	28,264	(1,201)
Increase/(decrease) in accounts payable	15,467	(10,127)
Increase/ (decrease) in provisions	(9,946)	4,442
Increase/(decrease) in unexpended grants	41,908	107,176
	188,849	164,400

A Gender Agenda Inc
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 10: EVENTS AFTER THE REPORTING PERIOD

The board is not aware of any significant events since the end of the reporting period.

NOTE 11: RELATED PARTY TRANSACTIONS

During the financial year there were no related party transactions.

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

NOTE 12: ASSOCIATION DETAILS

The registered office of the association is:

A Gender Agenda Inc

PO Box 410

AINSLIE ACT 2602

The principal place of business is:

A Gender Agenda Inc

8 Piquenit Close

NORTH LYNEHAM ACT 2602

A Gender Agenda Inc
ABN 88 950 956 863

BOARD MEMBERS' DECLARATION

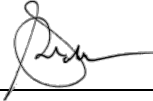
The board members of the registered entity declare that, in the board members' opinion:

1. The financial statements and notes, as set out on pages 1 to 10, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the registered entity as at 30 June 2021 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Jake Blight (Chair)



Scott Malcolm (Treasurer)

Dated this 15th day of November 2021



John Beard Audit
REPORTS & ADVICE

Registered Company Auditor 15775
22 Hensman Street LATHAM ACT 2615
Mobile 0466 317 120

ABN 36 761 490 955

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A GENDER AGENDA INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of A Gender Agenda Inc (the association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the board on the annual statements giving a true and fair view of the financial position and performance of the association.

In my opinion, the accompanying financial report of A Gender Agenda Inc is in accordance with the *Associations Incorporation Act 1991* and the *Australian Charities and Not-for-profits Commission Act 2012* including:

- (i) giving a true and fair view of the association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the association in accordance with 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The board of the association is responsible for the other information. The other information comprises the information included in the association's annual report for the year ended 30 June 2021 but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Board for the Financial Report

The board of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Associations Incorporation Act 1991* and for such internal control as the board determines 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 board is responsible for assessing the ability of the association 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 either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.



John Beard Audit
REPORTS & ADVICE

Registered Company Auditor 15775

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A GENDER AGENDA INC

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the board's 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 association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the association 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.

I communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

John Beard
Registered Company Auditor

Dated this 22nd day of October 2021

A Gender Agenda Inc
ABN 88 950 956 863

CERTIFICATE BY MEMBERS OF THE BOARD

I, _____ of _____, certify that:

- a. I attended the annual general meeting of the association held on _____.
- b. The financial statements for the year ended 30 June 2021 were submitted to the members of the association at the annual general meeting.

(Board Member)

Dated this _____ day of _____ 2021