



# Annual Report 2018

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Disability  
Services  
SDSV  
SAI GLOBAL



## Annual Report 2018

### President's Report

It is a privilege to present the President's annual report for Gellibrand Support Services for 2018.

The Committee has changed this year with the addition of Elena Ashley, Sugesh Madathil as Treasurer and Shabir Alidina and as members. All three have already demonstrated significant skills and there is no doubt that they strengthen the integrity and functionality of the Committee overall.

I look forward to a long association with these vibrant new members.

We also said goodbye to former Treasurer, Thomas Elford, and former Assistant Treasurer, Liam Jones. Both these gentlemen served us faithfully and well for more than three years. We thank them sincerely for their contributions.

Gellibrand had a small deficit for the 2017/18 year. This should be taken in the context of the additional foundational work undertaken to position Gellibrand to take maximum advantage of opportunities resulting from the accelerating roll-out of the National Disability Insurance Scheme. It is pleasing that this work is leading to more positive financial results so far in 2018/19. The Treasurer's report provides comprehensive details of all Gellibrand's financial activities.

The organisation's mettle was again tested this year via external reviews by both The Department of Health and Human Services and by SAI Global. It is pleasing that Gellibrand has come through these reviews positively and with encouragement to continue with working in the "Gellibrand way".

I believe that the strong ongoing commitment of the CEO and the management team to Gellibrand and its Clients and the dedication of the Committee are key factors in Gellibrand's success. I have also appreciated the organisation's ability and willingness to embrace the changes necessary to keep up with the disability sector's rapidly emerging new challenges.

I wish everyone associated with Gellibrand, the team members, Clients and family and Committee members, a safe and happy conclusion this year and a peaceful holiday season and I look forward to working with you again in 2019.

Mary Burbidge  
**President**



Annual Report 2018

*Gellibrand*  
*Support Services*



## CEO Report

What a big year it has been at Gellibrand. Although I feel like every year is a big year, this year really stands out. I would like to kick off my report by saying thank you. Gellibrand is a wonderful organisation. Made wonderful by the people who stand fast to our philosophy and work every day to ensure the supports we provide are meeting the clients' needs and making the lives better of the people we support. Thank you to each and every one of you who works to make the lives of the Clients the best it can be.

To our Committee of Management, for their ongoing drive for quality, client focused service and commitment to ensuring continuous improvement, thank you all for the hard work.

To our many families, for the confidence you have in us and your willingness to work collaboratively to ensure your person is supported in the best way possible, thank you.

They say it takes a village to raise a child. It feels like it takes a village to also ensure a person with a disability receives the supports they need and that their needs are met in the best possible way. So, thank you, to all our families and to those who assume the role of family. Your ongoing support and commitment is valued and appreciated.

So, why does it feel like a big year? Let me cover it all off for you. Let me start with the more administrative elements of what we do.

Some of you will be aware that we had a service review conducted in early 2017. From this review a number of recommendations were made to assist Gellibrand to improve the quality of our service moving into the NDIS. I am very pleased to report that with much hard work, Gellibrand has now successfully closed the review. It has been a good process, taking a good look at ourselves, our structure and our systems and processes. As a result of the review we made changes to our management structure. We put in increased supports for Service Managers and created 3 positions. Customer Wellbeing Manager, Business Manager and Cluster Coordination. The new structure has been in place for over a year now and appears to have achieved the aim of strengthening the organisation and improving client outcomes. I would encourage you to chat with your direct manager about these changes or say hello to Mark (Business Manager) or Margaret (Customer Wellbeing Manager) who are filling these roles admirably.

Our management team is never static, we continue to grow the team to ensure we have a strong foundation on which to base our Client supports. Gellibrand now has a 15 team member strong management team. We have spent 12 months building the leadership capacity within the organisation. We have welcomed, Bianca, Johann, Subin, Romel, and Justin into the management team. Their energy has been greatly appreciated and we are seeing great client outcomes from all of our Service Managers but I would like to acknowledge the efforts of our new managers in learning all things management and stepping up to a role that holds great responsibility and takes a lot of time and commitment.

You may have noticed some of our houses have been having works done. This is linked to the transition across to the NDIS. The DHHS are working hard to get their houses up to the SDA standard. Gellibrand has long been committed to creating homes for the people we support, so some upgrade works have been welcomed. The works have been welcomed by the clients and team members as well with new bathrooms being delivered as well as upgraded laundries and kitchens. These upgrades have certainly been appreciated and the houses are looking great.





## CEO Report

October saw us pass our Quality and Compliance Audit with SAI Global. It is always reassuring to be acknowledged for the work we do and to have external people provide such positive feedback. One of the auditors talked about having audited houses for more than 20 years, and never having seen houses as homely and warm as ours. This was especially lovely to hear with the focus we have as an organisation on making the sites homely. We also received very positive feedback around our training framework and incident management. As always, we have some recommendations to keep us busy for the next few months, document version control and some work on our cyber security.

With the NDIS rolling over to the west, Gellibrand are looking for ways to grow and thrive within the scheme. Respite is in high demand with the NDIS, and there are many clients, families and support coordinators looking for respite options. Gellibrand have decided to take on the challenge of adding an additional service. We are now supporting Respite clients and have had the pleasure of meeting and working with a few new clients in recent months. With MAP moving to Saltwater Reserve, Gellibrand are now utilizing the JBC as a respite home.

As we grow in respite, we are looking to understand how we function within this new space and ensure the service we provide and are known for, meets the needs of a wider range of clients. The feedback received so far for the respite we have provided has been really positive and engaging. I believe this is an important area for Gellibrand to contribute to in the disability field if we can.

Our accommodation clients have commenced their transitions across to the NDIS. So far, clients are receiving the supports they need which is a positive start. With 80 plus clients to transition across we certainly have a busy time ahead, but are well prepared to make the transitions.

Gellibrand transitioned a new house in late June. This is our first new house in more than 5 years. This was an existing home with 4 people sharing. The previous service provider had decided to not continue service provision. Gellibrand was offered the opportunity to submit an expression of interest and to attend an interview with the families of Hosking St, DHHS and the previous service provider. Gellibrand was offered Hosking St and we have not looked back. I would like to thank those families who provided references to the service we provide and the families of Hosking St who saw the care we could provide their family members and put their confidence in us.

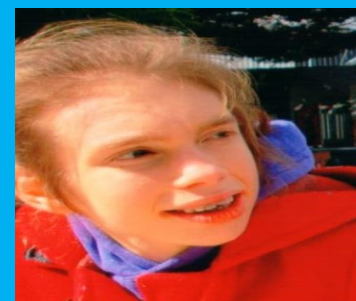
I look to the next year, hopeful of further growth to ensure ongoing supports for both our current clients as well as new clients who may choose us as their provider. The year will be a busy one, but I am looking forward to the ongoing learning around the NDIS, Support Co-ordination, service expansion and disability supports under the new Quality and Safeguarding Commission.

Please stay well and enjoy the Festive Season.



## Gellibrand's Newest Clients

Gellibrand is pleased to welcome new clients



**Michaela—Hosking**



**Ugar—Hosking**



**Maryam—Hosking**



**Daniel—Hosking**



**Trevor—Respite**



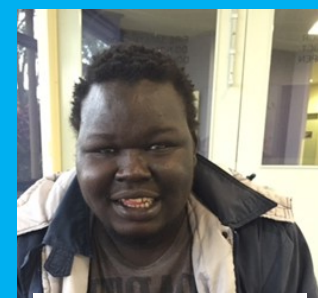
**Craig—Respite**



**Steven—ISP**



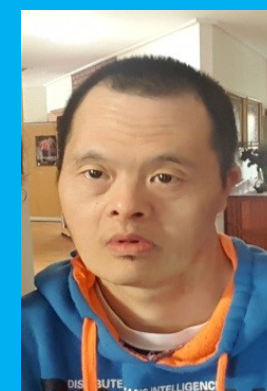
**Cuong—ISP**



**David—ISP**



**Gurkan— Honey**



**Tin— Linnet**



**Sandra-Respite**



**Benjamin—Medfield**



## Frequently asked questions about Gellibrand

### Who are we?

Gellibrand is a not-for-profit organisation supporting people with disabilities in the western suburbs of Melbourne. We are a multicultural team of individuals united by a passion for getting quality outcomes for the people we support. The team has a diverse range of skills and knowledge ranging from bricklayers to bank clerks. Such a vast range of knowledge allows clients to be supported across their many different interests and cultural backgrounds. Gellibrand is a forward thinking organisation with a passion for meaningful outcomes for empowered people.

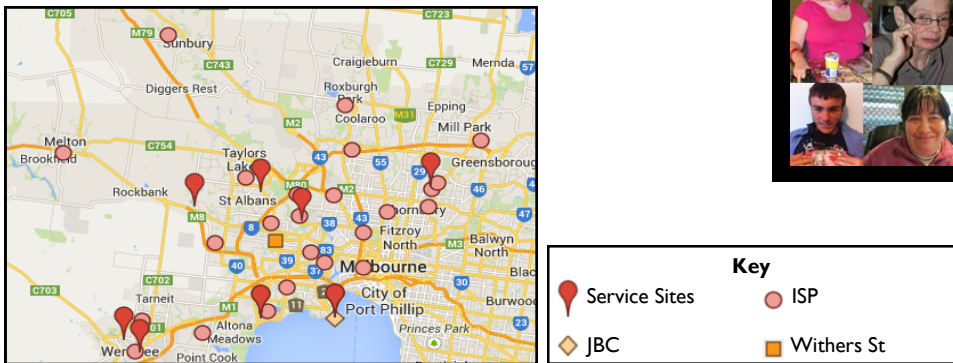
### What do we do?

Gellibrand provides an environment in which client's life experiences are celebrated, acknowledged and respected. To this end each client is seen as an individual with their own thoughts, choices and culture. These things are held as pivotal to knowing the person and supporting them to achieve the outcomes they choose for themselves.

### How do we do it?

- Real individualised approach
- Supporting a least restrictive environment
- Knowing that all people need and want real experiences
- Maximizing independence
- Providing opportunities
- Understanding what home means for each person
- Enabling people to express who they are
- Never letting barriers get in the way of a good outcome

### Where do we do it?



## Treasurer's Report

### Treasurer's Report

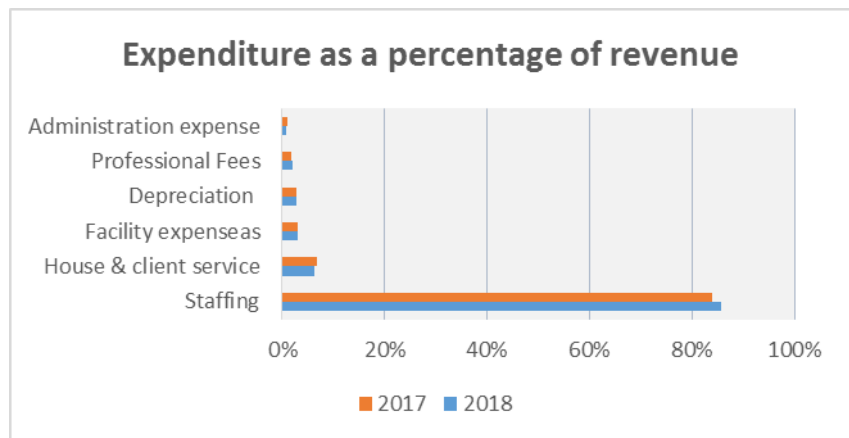
I am pleased to present the audited financial statements for the year ended 30 June 2018.

During the financial year Gellibrand allocated budget to build capacity to provide enhanced service to our clients under NDIS. The NDIS is a paradigm shift in the way we operate and to serve our clients with prompt intake and rostering, we commenced work on a new customer relationship management and rostering system. The company has grown in revenue by 5.3% and the expenditure has grown by 7% over the previous year. The expenditure growth is attributable to the development requirements for the organisation and as a result of this conscious investment, 2017/18 had a deficit of \$59,326. Please also refer the commentary on expenditure and the graph below:

### Expenditure

The total expenditure of Gellibrand for the year was \$8.026 million representing an increase of 7% from the previous year. Being a Disability Service Company, our biggest expenditure is staffing (\$6.8Million) and the increase this year was due to the requirement to provide additional resources to prepare for NDIS transition. It is expected that we need to resource for growth; however, particular focus has been provided not to depart from the fundamental cost model so that we can sustain in the long-term.

The graph below shows a comparison of the percentage of expenses to revenue from last year to this year. The staffing expenditure and professional fees increase are attributed to the increased resource requirement to support growth activities. All other expenditure as a percentage of revenue has improved (reduced) from last year to this year which shows that excellent cost management initiatives have worked and the expenditure is managed within the budget.



### Revenue

Gellibrand's revenue comes from grant funding for our eleven Community Residential Units which house a total of 53 intellectually disabled clients. Additionally, there are 20 ISP (Individual Support Package) clients and 10 MAP (Meaningful Activity in Partnership) clients. Further, there are around three clients being supported with respite at any given time. The Department of Health and Human Services (DHHS) provides funding to meet the expenses of the sites and staffing. The funding formula has not changed and the revenue has grown by 5% from \$7.56Million to \$7.97M, in line with the additional clients compared to last year. During the year DHHS grants account for 93% of our revenue.



### How can you help?

#### Volunteering

Gellibrand offers the opportunity for members of the public to volunteer within the organisation. Volunteers participate in activities like arts & crafts, outings, football, jewellery making and more.

#### Financial Support

Gellibrand has several projects that will improve the quality of life of our clients. These projects are currently unfunded. A list of these projects can be provided upon request. Any donations over \$2 are tax deductible.



## Treasurer's Report

### Financial Performance – Overview for 2017/18

#### Capital expenditure

During the year, Gellibrand spent a total of \$317K on capital expenditure; main share being \$189K in property related capital expenditure and \$53K on purchase of vehicles. These expenditure are the core of our service provision to maintain higher standards for a healthy living environment for our clients and to meet their transportation requirements.

#### Working capital

The cash and bank balance was at \$1.96 Million which is Gellibrand's strong point and our working capital ratio (ability to pay dues) remains strong at 2.15 which means that for every dollar of the company dues, there are 2.15 times cash and liquid assets available.

Please refer the attached audited financial statements for a detailed review of Gellibrand's results.

I would like to thank Mr. Thomas Elford, our previous Treasurer, for his excellent leadership and support provided to the management team. I would also like to thank the Committee of Management for their support to the finance team; Mr. Matthew Hoyle, CEO for his hands-on business leadership; Mr. Shabir Aldina, Director for his governance and leadership in the Finance & Risk Committee, Waqas Ahmad, Management Accountant for his professional support to the finance team, Margaret Given, Committee Liaison Officer for her support for the Finance Committee activities, and all staff members for their contribution to the organisational success.

The strong foundation for Gellibrand's financial outcome has been our funders; the DHHS and NDIA for the prompt allocation and disbursement of funding to Gellibrand. On behalf of the Committee of Management and the management team, I would like to extend my gratitude to our funders.

Our clients and their families/associates are our pillars of motivation and support; thus we thank them for their trust and confidence in us as we come to work every day with a commitment to improve an inch over the previous day as always.

**Sughesh Madathil**

**Treasurer (Director)**



## In Memoriam

### Sylvester Smit



Gellibrand was saddened by the sudden passing of Sylvester(Sly)

In late September.

Sly had a quick wit, a cheeky persona and a wonderful personality.

He was an integral part of the Meaningful Activity Program (MAP) and was very much liked by all involved with these programs, clients and team members alike. In quieter moments he did seem to enjoy beating all comers at CONNECT 4, with his cheeky grin particularly evident on those occasions. Sly will be sadly missed ; it was an absolute privilege to work with him.



As the Gellibrand NDIS transition coordinator, my brief was relatively simple - to maintain the financial viability of the organisation, with simple effective systems and at the same time preserve the essence of the Gellibrand culture and create synergy across the organisation.

A month after the official rollout date Gellibrand is partially transitioned and the results are positive. Gellibrand has successfully implemented the following:

- \* Robust service agreements and contracts that clearly outline services that will be provided and what can be expected
- \* Reporting from all service areas of the organisation to ensure efficient and accurate claiming
- \* A thorough claiming process that ensures payment for services rendered within a week
- \* Clear and evidence based quoting system that is enabling clients to receive the funding that is required
- \* A variety of communication methods with families and other stakeholders to assist them to transition to the NDIS and raise any issues or concerns
- \* Referrals for services from major industry organisations such as DHHS, Brotherhood of St Laurence, the NDIA, Melbourne City Mission, and Huntingtons Victoria
- \* A preliminary trial of short term emergency accommodation (Respite)
- \* Significant growth and ongoing referrals for Support Coordination
- \* Positive working relationships with the NDIA to ensure that issues are resolved in a timely manner

Gellibrand is one of the organisations in the industry that is forward looking. Discussions are occurring about the best way to approach the NDIS from a growth perspective to enable people with a disability to access services that they have not been able to access previously. Partnerships are being made and networks expanded to assist other organisations to benefit from our collective experiences to support people with a disability to achieve great outcome within the new scheme.

The transition is not complete and Gellibrand still needs to support the majority of the clients through their planning meeting and into their first NDIS plan. However, based on the success of our current systems, and the preparedness of the wider Gellibrand team to continue to provide meaningful outcomes we will continue to see success.

Rebecca Brissett

## Statement of Surplus or Deficit

For the year ended 30<sup>th</sup> June 2018

**Revenue from Operating Activities**

DHS Grants  
Client Fees  
Donations

National Disability Insurance Scheme (NDIS)  
Other Income

**Total Revenue from Operating Activities****Revenue from Non Operating Activities**

Interest Received  
Surplus/deficit on sale of Asset

**Total revenue from non operating activities****Total Revenue****Expenditure**

Administration  
Depreciation- Buildings  
Depreciation- Computers  
Depreciation- Furniture & Fittings  
Depreciation- Motor Vehicles  
Insurance  
Equipment<\$1,000  
Household Expenses  
Professional Fees  
Repairs & Maintenance  
Resident Expenses  
Salary Expenses  
Service Expenses  
Staff Expenses  
Staff Training  
Transportation  
Utilities

**Total Expenditure****Surplus/(deficit) for the Year****Other Comprehensive Income****Total Comprehensive Income for the Year**

2018 \$	2017 \$
6,997,569	6,949,712
612,237	578,878
350	1100
325,588	
<b>7,935,714</b>	<b>7,529,690</b>
31,980	34,970
(489)	0
<b>31,491</b>	<b>34,970</b>
<b>7,967,205</b>	<b>7,564,660</b>
62,390	62,727
90,278	88,936
27,357	32,403
33,846	21,497
63,769	75,433
7,796	8,065
31,001	46,910
206,785	208,434
161,187	128,151
25,731	21,628
62,415	41,626
6,757,794	6,248,379
0	0
38,044	43,994
39,724	51,333
195,640	208,529
222,774	213,850
<b>8,026,531</b>	<b>7,501,895</b>
<b>(59,326)</b>	<b>62,765</b>
0	0
<b>(59,326)</b>	<b>62,765</b>

These accounts should be read in conjunction with the notes to the accounts.

The full accounts are available upon request.





Annual Report 2018

## Statement of Financial Position

For the year ended 30<sup>th</sup> June 2018

	2018		2017	
	\$		\$	
<b>Current Assets</b>				
Cash in banks and on hand	1,967,424		2,429,390	
Account Receivables	139,598		45,185	
Other Debit Accounts	113,548		6,464	
<b>Total current assets</b>		2,220,570		2,481,039
<b>Non Current Assets</b>				
Property Plant & Buildings	1,725,255		1,885,599	
Furniture & Fittings,	226,171		76,657	
Computers	75,992		38,473	
Motor Vehicles	255,148		267,743	
<b>Total Non Current Assets</b>		2,282,566		2,268,472
<b>TOTAL ASSETS</b>		<b>4,503,136</b>		<b>4,749,511</b>
<b>Current Liabilities</b>				
Trade Creditors and Other Payables	517,120		374,898	
Provisions	513,881		807,629	
<b>Total Current Liabilities</b>		1,031,001		1,182,527
<b>Non Current Liabilities</b>				
Property Provision	1,235,489		1,316,059	
Provision Long Service Leave	494,949		449,902	
<b>Total Non Current Liabilities</b>		1,730,438		1,765,961
<b>TOTAL LIABILITIES</b>		<b>2,761,439</b>		<b>2,948,488</b>
<b>NET ASSETS</b>		<b>1,741,697</b>		<b>1,801,023</b>
<b>Equity</b>				
Accumulated Retained Earnings	1,741,697		1,801,023	
Capital Reserve Fund	0		0	
<b>Total Equity</b>		<b>1,741,697</b>		<b>1,801,023</b>

These accounts should be read in conjunction with the notes to the accounts.

The full accounts are available upon request.



## Auditor's Report

Annual Report 2018

MICHAEL KIERNAN

&amp; ASSOCIATES

ACCOUNTANT FCPA

PO Box 60  
NEWPORT VIC 3015

TEL: 9314 6011

FAX: 9314 4774

19 October 2018

Gellibrand Support Services Inc.

24 Withers Street

SUNSHINE VIC 3020

370 BLACKSHAW ROAD

ALTONA NORTH

ABN 82 957 136 008

**AUDIT REPORT FOR DIABILITY LEASING MODEL****Gellibrand Support Services Inc.**

On the basis of information provided by the directors of your organization, I have audited in accordance with Australian Accounting and Auditing Standards, the special purpose financial accountability report for the Disability Leasing Model, for the period ended 30 June 2018.

Scope

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, into a financial report.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the service, may suffer arising from any negligence on our part. No person other than the directors and members of your organization should rely on the special purpose financial report. It is not prepared on the basis of providing investment or bank finance information.

Audit Opinion

I, Michael Kiernan, have examined the books and accounts of the Gellibrand Support Services Inc. and the special purpose financial accountability report for the Disability Leasing Model, for the period ended 30 June 2018. In my opinion the report gives a true and fair view of the project for the year ended 30 June 2018.

The special purpose financial report was prepared exclusively for the benefit of the directors and members of your organization and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

MICHAEL KIERNAN FCPA

19 October 2018

Liability limited by a scheme approved under Professional Standards Legislation





## Auditor's Report

I have conducted an independent audit of the financial reports in order to express an opinion on it to the members of the organisation. My audit has been conducted in accordance with professional reporting requirements (APS9) to provide reasonable assurance whether the financial reports are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial reports, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial reports are presented fairly in accordance with professional reporting requirements and statutory requirements so as to present a view which is consistent with my understanding of the organisation's financial position, the results of its operations and its cash flows.

### Audit Opinion

In my opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

giving a true and fair view of the entity's financial position as at 30 June 2018 and of its performance for the year ended on that date; and

complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

The financial report has been prepared to assist Gellibrand Support Services Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose. To the extent permitted by law, I do not accept liability for any loss or damage which any person, other than the organisation, may suffer arising from any negligence on my part. No person other than the directors and members Gellibrand Support Services Inc. should rely on the special purpose financial report. It is not prepared on the basis of providing investment or bank finance information. The special purpose financial report was prepared exclusively for the benefit of the directors and members of Gellibrand Support Services Inc. and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

### Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements

MICHAEL KIERNAN

19 October 2018



## Cash Flow

As at 30<sup>th</sup> June 2018

### Cash Flows from Operating Activities

Rent, Grants and Operations

Donations

Interest Received

ISP Provision Received

Payments to Suppliers and General Expenses

### Net Cash Inflow/(Outflow) from Operating Activities

### Cash Flows from Investing Activities

Payment for Property, Plant and Equipment

Proceeds from Sale of Property, Plant and Equipment

### Net Cash Inflow/(Outflow) from Investing Activities

### Cash Flows from Financing Activities

Proceeds from Borrowings

### Net Cash Flows from Financing Activities

### Net Increase/(Decrease) in Cash and Cash Equivalents

Cash Held at the Beginning of the Financial Year

### Cash and Cash Equivalents at End of Financial Year

	2018 \$ Inflows (Outflows)	2017 \$ Inflows (Outflows)
Rent, Grants and Operations	7,609,806	7,528,590
Donations	350	1,100
Interest Received	31,980	34,970
ISP Provision Received	0	401,565
Payments to Suppliers and General Expenses	(7,794,189)	(7,301,230)
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	(152,053)	664,995
Payment for Property, Plant and Equipment	(311,213)	(115,537)
Proceeds from Sale of Property, Plant and Equipment	1,300	0
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	(309,913)	(115,537)
Proceeds from Borrowings		
<b>Net Cash Flows from Financing Activities</b>		
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(461,966)</b>	<b>549,458</b>
Cash Held at the Beginning of the Financial Year	2,429,390	1,879,932
<b>Cash and Cash Equivalents at End of Financial Year</b>	<b>1,967,424</b>	<b>2,429,390</b>

These accounts should be read in conjunction with the notes to the accounts.

The full accounts are available upon request.

**GELLIBRAND SUPPORT SERVICES  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$	2017 \$
<b>Total Retained Earning at the Beginning of the Year</b>	1,801,023	1,738,258
<b>Net Income Recognised Directly in Equity</b>		
Surplus/(Deficit) for the Year	(59,326)	62,765
Other Comprehensive Income	0	0
<b>Total Comprehensive Income/(Deficit) for the Year</b>	<b>(59,326)</b>	<b>62,765</b>
<b>Total Retained Earning at the End of the Financial Year</b>	<b>1,741,697</b>	<b>1,801,023</b>
<b>Capital Reserve Fund</b>		
Balance 1 July	0	
Closure of reserve to comprehensive income	0	
	0	
Balance 30 <sup>th</sup> June		0
<b>Total Equity at the End of the Financial Year</b>	<b>1,741,697</b>	<b>1,801,023</b>



Annual Report 2018

## Auditor's Report

**MICHAEL KIERNAN  
& ASSOCIATES**  
ACCOUNTANT FCPA

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NEWPORT VIC 3015

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FAX: 9314 4774

19 October 2018

370 BLACKSHAW ROAD  
ALTONA NORTH  
ABN 82 957 136 008

Gellibrand Support Services Inc  
24 Withers Street  
SUNSHINE VIC 3020

### **Independent Audit Report To The Members Of Gellibrand Support Services Inc**

On the basis of information provided by the directors Gellibrand Support Services Inc., I have audited the special purpose Income Statement, Balance Sheet and Statement of Cash Flows for the period ended 30 June 2018 as well as notes comprising a summary of significant accounting policies and other explanatory information, and the committee's report.

The specific purpose for which the special purpose financial report has been prepared is set out in the notes to the accounts. The extent to which Accounting Standards have or have not been adopted in the audit of the special purpose financial report is set out in the notes to the accounts.

### **Committee's responsibility for the financial report**

The committee of the association is responsible for the preparation of the financial report, and has determined that the basis of preparation described in the notes, is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.