



An extraordinary year

Annual Report 2020

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Snapshot

Vision

Participate Australia makes a difference in the lives of people with disabilities by respecting their dignity and rights, autonomy, freedom of choice and independence, and by supporting the achievement of their goals.

Purpose

Participate Australia is a high-quality provider of person-centred advice and support for people with disabilities, their families and carers.

Values

We value an all-inclusive society that respects human rights, dignity and freedom and the personal identities of all people of all ages. We strive for a community that is non-discriminatory and affirms equality of opportunity while valuing difference, and ensures the full and effective participation and inclusion of people with disabilities in the community.

We listen to and respect people with disabilities and the people in their lives.

Our values guide us to continually learn, innovate and embrace the highest ethical standards.

Who we support

- children and adults with intellectual, cognitive and developmental disabilities
- their families
- their carers
- our community

What we do

Since 1983 Participate Australia has worked to support people with disabilities live active and independent lives in the community.

We focus on:

- caring for people in their homes and in the community;
- skills development that leads to greater independence;
- inclusion through meaningful community participation;
- training and education to support lifelong learning and employment prospects;
- support and coordination of NDIS plans.



Strategic goals



Strategy 1

We enhance quality assurance and risk oversight processes to minimise risk while managing and maximising stability.



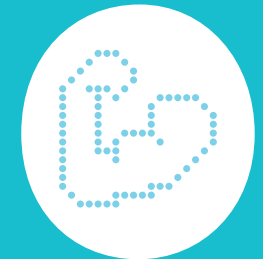
Strategy 2

We will continue to build partnerships and alliances to secure our long term sustainability, while also looking to grow and diversify our range of support services.



Strategy 3

We strive for continual improvement by listening, learning and responding to the needs of Participants and their families, as well as our employees.



Strategy 4

We will prepare for growth by building capacity and capability across our workforce, technology and infrastructure.

A message from the Chair and the CEO



The 2019-2020 Financial Year has been extraordinary.

The NDIS continues to grow, with increased funding and numbers of participants entering the scheme. We have seen the roll out of the NDIS Quality and Safeguarding Framework, and the comprehensive NDIS response to the COVID-19 pandemic, including significant short-term financial assistance to NDIS providers.

For Participate Australia, we continue to face longer term challenges with NDIS pricing and the low margins built into the NDIS price guide for some of the kinds of supports for which Participate Australia is registered. In response, this year we undertook a major organisational restructure in the second half of 2019, to address ongoing sustainability concerns. The Board and Executive took decisive action, including a range of cost saving measures, staff redundancies, and a reduction of 10% in the contracted hours of remaining office staff. By the start of 2020, the organisation had successfully stabilised its financial position and in the 9 months to March 2020 was trading at a modest year to date operational surplus.

In January 2020, the Board commissioned the start of the Diversification Project, to provide a roadmap towards revenue growth and diversification, explore and evaluate new partnership opportunities, and work on realising cost and process efficiencies in the back-office support functions. Three Board committees were tasked with the work of the Diversification project - the Revenue Diversification committee, the Partnership Opportunities committee, and the Finance & Audit committee.

However, early March 2020 saw the onset of the COVID-19 pandemic, which has significantly affected the operations of the organisation and impacted staff, participants, and their families. Management immediately devised and implemented a Business Continuity Plan, designed to deal with the ongoing pandemic, and above all keep staff, participants, and their families safe. On 20 March we suspended all group activities and programs and temporarily closed our offices and centres. These activities and programs are only slowly returning in the period since March. RASAIID Residents immediately went into on-site lockdown, with additional individualised support provided for Residents who had suspended their normal day time activities in the face of the risk from COVID-19. The organisation reduced staff hours and support worker shifts in Core Support in response to the crisis, and asked staff to access their annual leave entitlements to reduce leave balances, in line with the changes to the Fair Work legislation. The Diversification Project was also suspended in mid-March. With a significant reduction in our revenue, we applied and were approved for the Federal Government's JobKeeper program. The financial support of the Federal Government, NDIS and ATO has been invaluable in the period since March 2020, allowing us to retain our experienced and capable workforce, ensure continuity of support for participants through this turbulent time, and work closely with families to safely navigate the new and continually evolving COVID-19 environment.

The fifteen residents of the RASAIID villa complex are now slowly resuming some of their routines around work, day activities and independent living, while keeping safe and living with the 'new normal' of a COVID-19 world. Our Support Coordination services have seen a 26% increase in hours of support delivered to participants during the year, with demand for our services increasing both before and after the onset of the COVID-19 pandemic. Core support hours have reduced by 19% in the year, with the suspension of many programs and activities in March 2020, while the level of individual core support has continued largely unchanged, subject to all the appropriate and necessary COVID-19 safe measures. Overall, during the year we provided support to 483 participants, a reduction of 7% in the number of participants we support compared to the previous year, and delivered a total of 199,745 hours of support, which was a 9% reduction.

The 2019-2020 Financial Statements show that we have successfully positioned ourselves for sustainability and growth. Our cost reduction measures and efficiency initiatives taken during the year have led to a much improved financial position. In the year to June 2020, we were able to increase revenue by 6%, while reducing costs by 5%. This allowed us to deliver a modest surplus of \$54k for the year, while strengthening the balance sheet and replenishing our reserves.

The next year ahead will continue to be challenging for the organisation. However, we face the future with renewed optimism and energy. Our Strategic Plan sets out our way forward, and we remain committed to our agenda of growth and diversification, while living with the ongoing challenges of the COVID-19 pandemic.

On behalf of the Board of Directors, we thank everyone who supported us during this year, including our participants and their families, our supporters and partners, our individual donors, our employees and volunteers.

We would particularly like to thank three directors, who will all retire at the end of this years' AGM – Gil Thew, Emily Dash and Rosa Saladino. Their combined commitment and contribution to Participate Australia has been incredible, and they have each helped the organisation navigate through many difficult and challenging years. We will miss their wisdom, their energy, and their dedication to this organisation.

Jerry McNamara
Chief Executive Officer
October 2020

Glenn Ball
Chair
October 2020



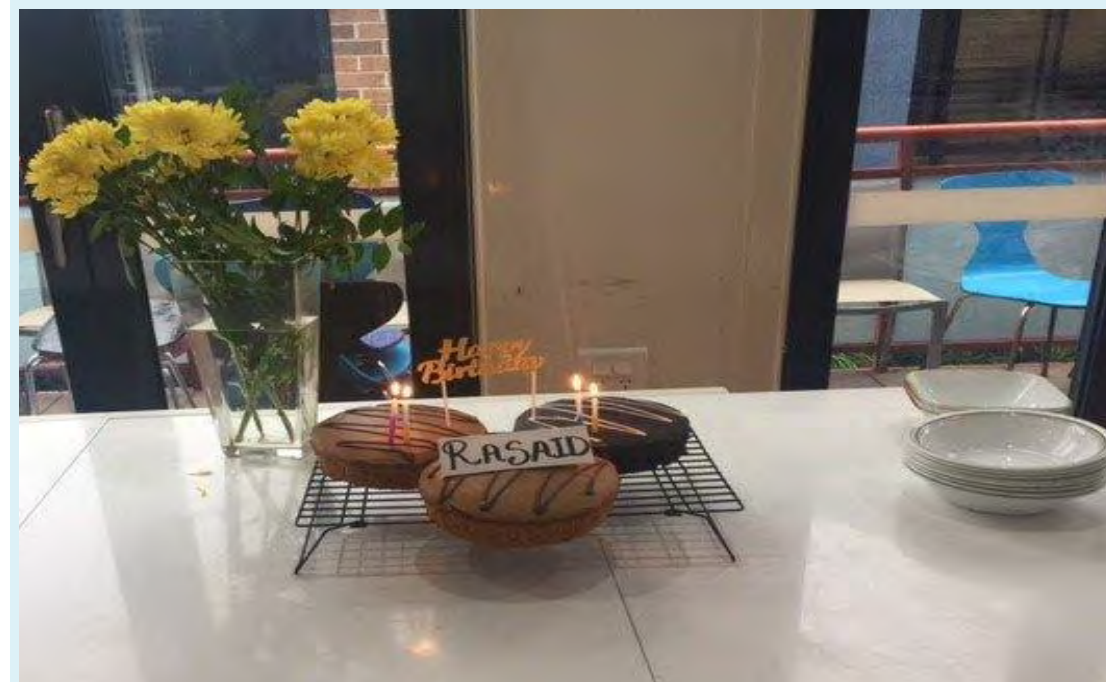
\$10.3m
income
up 6%



\$9.7m
expenditure
down 5%

	2019–2020	2018–2019	Difference %	Difference \$
Revenue	\$10,298,157	\$9,740,257	6%	\$557,900
Expenditure	\$9,694,297	\$10,186,117	-5%	(\$491,820)
Movement (to) / from reserves	(\$550,000)	\$450,000	-222%	(\$1,000,000)
Surplus	\$53,860	\$4,140	1,201%	\$49,720
Total Liabilities	\$2,438,501	\$881,583	177%	\$1,556,918
Net Assets	\$1,025,823	\$421,963	143%	\$603,860

The numbers in this report have been rounded to the nearest single decimal point.



What our participants did

Many of our participants have now adjusted to NDIS and - prior to the COVID-19 pandemic - had really started taking advantage of the opportunities that the NDIS provides. We have run many activities and programs for our participants, who now have additional Choice, Voice and Control in how they access NDIS support - often from multiple providers.

We continue to seek feedback from participants and from their families and carers to develop new activities and redesign existing programs. We also continue to use that feedback to evaluate and assess new areas for growth and diversification of the support we offer, including offering Capacity Building support and new and innovative group activities and programs.

We look forward to continuing to work with participants and families to further improve activities and programs and to collaborate with those who are especially interested in actively contributing to a process of continuing improvement.

RASAID residents went into onsite lockdown in March 2020, in response to the COVID-19 pandemic, however the hours of support remained stable in the year. Indeed, many RASAID residents received additional Core Support in the months to June 2020, as their usual routine of day options, work, and group activities and programs were affected by the pandemic.

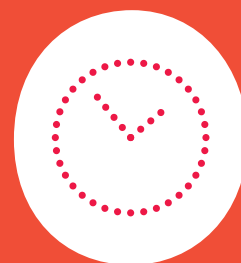
The Support Coordination team have achieved very significant growth during the last financial year and the trend is continuing in the months following the end of the financial year. As a result, over 215 participants — some with complex needs — have been able to capitalise on their NDIS plans and have found the providers and clinicians that are just right for them and their particular circumstances.

The Support Coordination team continues to grow, with the recruitment of several new coordinators during the year. We are gaining an excellent reputation in the delivery of support and have an experienced and capable team. We offer a full range of support to our participants, including Justice, YIPRAC and SIL/SDA.

The Core Support team experienced a drop in hours of support delivered, primarily caused by the suspension of group programs and activities from 20 March 2020. We closed our centres at that time and suspended all centre-based activities. Very few group activities and programs were run between March and June this year, with activities and programs only very slowly returning in the months following the end of the financial year. We have adapted the design and the number and size of groups, and implemented all possible hygiene and social distancing procedures in response to the COVID-19 pandemic, and we have run virtual programs online. Our primary focus remains the safety and welfare of staff, our participants and their families.

Hours of support	2019–2020	2018-2019	Change	Change hrs
Core Support	88,828	109,055	-19%	(20,227)
RASAID	103,614	103,583	+0%	+31
Support Coordination	7,303	5,780	+26%	+1,523
Total	199,745	218,418	-9%	(18,673)

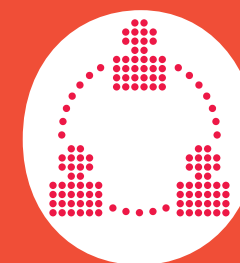
No. of Participants	2019-2020	2018-2019	Change	Change pax
Core Support	253	316	-20%	(63)
RASAID	15	15	-	-
Support Coordination	215	190	+13%	+25
Total	483	521	-7%	(33)



199,745
hours of
support
down 9%



core
support
down 19%



support
coordination
up 26%

People and culture

The 2019-20 financial year has once again placed a high demand on our employees across all teams.

Unfortunately, due to financial pressures during the year, we had a number of redundancies in late 2019 in finance, administration, and marketing & communications roles, as we restructured our back-office operations. This was a difficult decision for the Board and Executive, but one which has enabled us to balance the organisational need to minimise costs with our commitment to continuing to provide personalised and comprehensive support to participants and their carers.

We have continued to move employees - particularly support workers - on to permanent employment contracts, where possible, providing them greater job security and more entitlements. The trend towards the casualisation of the workforce across all industry sectors has continued, and Participate Australia has a competitive advantage in building a stable, engaged, and dependable workforce, which benefits our participants and our organisation alike.

A quarter of our workforce has been employed for more than five years and thirteen of our colleagues were entitled to long service leave thanks to their tenure of ten years or more.

In 2019-2020 our employee retention rate has dropped to 59%, due to the redundancies and a number of resignations during the year.

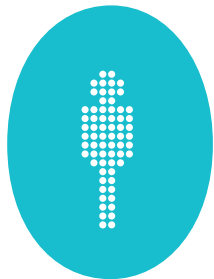
Employees	2020	2019	Variance
Full-time	31	36	-14%
Part-time	59	50	+18%
Casual	52	93	-44%
Total	142	179	-21%

Employee type	2020	2019	Variance
Direct support	111	142	-22%
Office staff	31	37	-16%

	2020	2019	Variance
Volunteers	11	15	-27%

Employee length of service	2020	2019	Variance
0 to 12 months	16	30	-47%
1 to 2 years	50	73	-32%
3 to 4 years	40	33	+21%
5 to 9 years	23	29	-21%
10+ years	13	14	- 7%
Total	142	179	-21%

Staff retention	2020	2019	Variance
	59%	73%	-14%



overall staff numbers

down 21%



direct support staff numbers

down 22%



Staff retention

down 22%



Awards

Dick Conroy Memorial Award - joint winners

On four occasions during the year office staff are invited to nominate three colleagues who in their view have influenced the success of Participate Australia through their dedication and professionalism. The annual award is named after the late Board Member and Treasurer Dick Conroy, whose great passion and dedication to — what used to be FRANS at the time — sought to continually improve the outcomes for participants and families.

This year we are delighted to announce joint winners of the award - Michael Collins and Joanna Kazzi.

Michael Collins joined Participate Australia 3 years ago, coming from a background of disabilities, having worked hands on in agency work, group homes. Immediately prior to joining Participate Australia, Michael worked in the LAC program for a year, where he was an acting team leader for 4 months. Since joining Participate Australia, he has seen the caseload grow from 50 participants and 2 coordinators, to over 240 participants and 7 coordinators, with Michael moving from the position of Support Coordinator, to Senior Support Coordinator, Acting Assistant Manager, and now to Manager, Support Coordination.

Michael enjoys driving his Jeep, and getting out of the city. "Having worked in disabilities for 12 years now, I can say I really enjoy to role of the support coordinator; achieving tangible and measurable improvements in another's quality of life is very rewarding, and I enjoy going on the NDIS journey with participants and assisting them through the process."

Joanna Kazzi joined PA in 2012 as a support worker whilst studying Inclusive education and disability studies. Her years as a support worker were highly rewarding and very educational, getting to know firsthand our participants and families and the challenges they face. In 2016 Joanna assumed the position of activities coordinator and was able to contribute to the way services were delivered to respond to participants' needs. Joanna graduated from a Masters in Human Services in 2018 and took on the role of Senior Activities Coordinator in 2019.

"I have always felt supported within the team to be creative and drivers of change. I joined Participate Australia to make a positive impact in people's lives and whilst every day presents a new challenge, I am so proud of what we achieve on a daily basis". Joanna is a multiple winner, having also received the Dick Conroy Memorial Award back in 2017.

Dick Conroy Memorial Award joint winner Michael Collins

"Having worked in disabilities for 12 years now, I can say I really enjoy the role of a support coordinator; achieving tangible and measurable improvements in another's quality of life is very rewarding."

I enjoy going on the NDIS journey with participants and assisting them through the process."



Dick Conroy Memorial Award joint winner Joanna Kazzi

"I am so proud of what we achieve on a daily basis".



Moore Brother's Award for Excellence in Direct Support Work - joint winner

Throughout the year, all staff at PA are invited to vote for support workers who they feel embody the professionalism and commitment we all aspire to.

This year we have joint winners of The Moore Brothers Award for Excellence in Direct Support, which is shared between the RASAIID Support team and the support workers who received the highest number of votes, which this year goes to **Marilyn van Kooten**.

Born and raised around London, Marilyn joined the PA team in April 2018, after traveling the world for 9 months before settling in Sydney. Referred to PA by a friend, Marilyn quickly stood out due to her friendly, relaxed and professional approach. Her person-centred ethos allowed Marilyn to gain respect of both participants and colleagues and she works across a variety of activities including group supports and individual supports.

Her inclusive approach to support work is largely influenced by her family and upbringing, Marilyn states, "my dad has worked, and continues to work in the disability sector...I actually grew up in a community called Camphill Village Trust which is an inclusive community where people with and without disabilities live together, so I guess that inclusion is something I have been around my whole life."

In the future, Marilyn hopes to study primary school teaching where she can bring her experience working in the disability sector to create more inclusive classrooms. But for now, she will continue the incredible work she does at PA and draws inspiration from, "just anyone who can make me laugh!"

We would like to congratulate Marilyn on her recognition and thank her for her contribution over the years.



Moore Brother's Award for Excellence in Direct Support Work - joint winner

This year, we also want to recognise the work of the whole team at RASAIID, as joint winners of the Moore Brother's Award.

RASAIID support staff are to be congratulated for their outstanding work and dedication in supporting and assisting RASAIID residents all year around. It is a commitment that each and every staff member who works at RASAIID is proud of it. The team have gone 'above and beyond' during the COVID-19 pandemic. The team has demonstrated their dedication, professionalism, commitment and engagement with each of the residents during these difficult times. Our thanks and admiration go to the RASAIID team.

Rising Star Award

The Rising Star Award is awarded to a support worker who has been working at Participate Australia for 12 months or less. Recognising the contribution of new team members is incredibly important as it helps people know that the work they are doing matters and encourages new staff to strive for excellence.

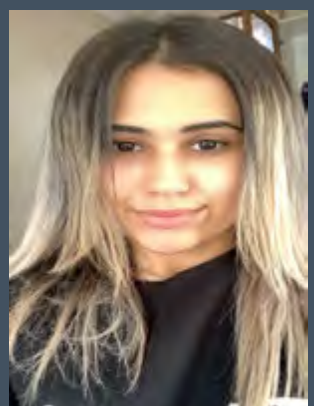
This year, the recipient of the Rising Star Award is **Rowaa Rafai**.

At 19 years of age, Rowaa is our youngest employee, starting at PA in January 2020. While studying a Certificate III in individual support, Rowaa learned about PA through a market day held by her TAFE. Starting primarily in the core supports at Croydon, Rowaa moved across to the RASAIID team as COVID-19 restrictions increased in March and she hasn't looked back since.

Rowaa started working in the sector as she has a family member who has a disability. She states, "I saw how he was getting treated and how he was treating himself, saying he can't do anything. I always told him to never say he 'can't' and to change 'can't' to 'can'."

Rowaa aims to be the person to encourage and support individuals to achieve their goals and she sees joy in accomplishment. Her goal is to continue working at PA and to gain more knowledge, continue supporting individuals and to be her best.

Participate Australia is incredibly proud to recognise such a strong and committed worker in Rowaa and believe she truly exemplifies a rising star.





Treasurer's Report

The audited accounts for the year ended 30 June 2020 are presented for your consideration and adoption.

The 2019/2020 financial year finished with an operating surplus of \$53,860 compared to a surplus of \$4,140 for the previous financial year, an increase of \$49,720.

Income

Revenue from ordinary activities increased by \$557,900 on the previous year.

There was an increase in revenue, in spite of a reduction in government funding and grant income, compared to the previous year. In addition, revenue from programs and activities reduced due to the significant effect of the COVID-19 pandemic in the period March – June 2020, with the suspension of most group programs and activities from mid-March onwards.

During the year, Participate Australia qualified for the Federal Government's Jobkeeper scheme, and other government financial support introduced as a response to the COVID-19 pandemic, which helped to offset this reduction in revenue:

- \$50,000 in emergency stimulus payment
- \$957,000 in JobKeeper payments

Expenditure

Expenses decreased by \$491,820 on the previous year, mainly due to:

- \$127,922 decrease in salaries and wages, with restructuring and reduced staffing.
- \$372,183 decrease in program expenses, consistent with the decrease in NDIS funding.
- \$8,285 increase in other operating costs of depreciation, occupancy, motor vehicle and other expenses.

Transfer from Reserves

An amount of \$550,000 was transferred into NDIS working capital reserves during the year (a \$450,000 transfer out of reserves in 2018/2019), in order to rebuild the reserves, following the reduction in reserves last year.

Financial Position

On the Balance Sheet, Current Assets exceeded Current Liabilities by \$673,680 at 30 June 2020, indicating a sound cash position and a business that is financially sustainable, and a going concern.

In addition to cash held for working capital reserves, the Balance Sheet includes \$263,004 in Bank Term Deposits also set aside for working capital reserves as at 30 June 2020, which is available for working capital supplementation in 2020/2021.

Statement of Cash Flows

Cash flows from operation activities were \$1,426,049, which allowed the \$550,000 transfer into working capital reserves during the year.

Any queries regarding the 2019/2020 results can be addressed to me or to the Chief Operating Officer, David O'Kane. I would like to thank the Board, Staff, and our Auditor, David Conroy for their support, help and advice throughout the year.

W. Dawes.

Warren Dawes
Treasurer
9 September 2020

Participate Australia Limited		
Balance Sheet as at 30 June 2020	2020 \$	2019 \$
Current Assets		
Cash and Cash Equivalents	1,979,638	600,471
Accounts receivable and other debtors	753,349	565,485
Total Current Assets	2,732,987	1,165,956
Non Current Assets		
Property, plant and equipment	731,337	137,590
Total Non-Current Assets	731,337	137,590
Total Assets	3,464,324	1,303,546
Current Liabilities		
Accounts payable and other payables	1,537,279	489,504
Provisions	522,028	392,079
Total Current Liabilities	2,059,307	881,583
Non current liabilities - leases	379,197	-
Total Liabilities	2,438,501	881,583
Net Assets	1,025,823	421,963
Equity		
NDIS working capital reserves	720,000	170,000
Retained surplus	305,823	251,963
Total Equity	1,025,823	421,963

Full financial statements and accompanying notes pertaining to this audit report are available on request. Our contact details are on the back of this report.

Participate Australia Limited		
Statement of Profit and Loss and other Comprehensive Income for the Year ended 30 June 2020	2020 \$	2019 \$
Revenues from ordinary activities	10,298,157	9,740,257
Employee benefits expense	(8,484,857)	(8,612,779)
Depreciation and amortisation expenses	(262,955)	(63,678)
Occupancy expense	(117,710)	(360,157)
Programme activities expense	(481,224)	(853,407)
Motor vehicles expense	(48,062)	(54,814)
Other expenses from ordinary activities	(299,489)	(241,282)
Current year surplus before income tax	603,860	(445,860)
Income tax expense	-	-
Current year surplus		(445,860)
Prior year workers compensation refund	-	-
Net current year surplus / deficit	603,860	(445,860)
Transfer from NDIS working capital reserves	(550,000)	450,000
Net current year surplus / deficit	53,860	4,140

Participate Australia Limited		
Statement of Cash Flows for the Year ended 30 June 2020	2020 \$	2019 \$
Cash flows from operating activities		
Receipts from fees and sale of services	103,143	165,229
Grants and programme funding received, COVID-19 relief funding	9,842,969	9,585,794
Interest received	3,232	11,801
Payments to suppliers and employees	(8,523,295)	(10,573,364)
Net cash provided by operating activities	1,426,049	(810,540)
Cash flows from investing activities		
Purchase of property, plant and equipment	(46,882)	(27,816)
Net cash provided by investing activities	(46,882)	(27,816)
Net increase (decrease) in cash held	1,379,167	(838,356)
Cash at the beginning of the financial year	600,471	1,438,827
Cash at the end of the financial year	1,979,638	600,471

Full financial statements and accompanying notes pertaining to this audit report are available on request. Our contact details are on the back of this report.

Statement by the Board of Directors

In the opinion of the Board of Directors the accompanying financial report presents a true and fair view of the financial position of Participate Australia Limited as at 30 June 2020 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.

At the date of this statement, there are reasonable grounds to believe that Participate Australia Limited will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Glenn Ball

Chair

9 September 2020

Warren Dawes

Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PARTICIPATE AUSTRALIA LIMITED ABN 39 136 853 895



Principal: David Conroy FCA

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Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Participate Australia Limited (the registered entity), which comprises the statement of financial position as at 30 June 2020, 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 directors' declaration.

In our opinion, the accompanying financial report of Participate Australia Limited has been prepared in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and 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 registered entity 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 our audit of the financial report in Australia. We have also fulfilled our other ethical 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 directors are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are 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 Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the registered 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so."

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CONROY AUDIT & ADVISORY



D R Conroy
Principal

Sydney
Dated this 9th day of September 2020



Participate Australia Limited

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The United Nations Convention on the Rights of Persons With Disabilities

Participate Australia supports the United Nations Convention on the Rights of Persons with Disabilities, and our employees are bound by the principles for which it stands.

The Convention's purpose is to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and to promote respect for their inherent dignity.

