

Appendix A Draft Audit Report

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GESTALT THERAPY BRISBANE PTY LTD

Report on the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Gestalt Therapy Brisbane Pty Ltd ("the trustee company" or "the trustee") incorporating the financial results and position of the Gestalt Therapy Brisbane Unit Trust, which comprises the balance sheet as at 30 June 2022, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the director of the trustee company's (the trustee's) declaration.

In our opinion, the financial report presents fairly, in all material respects the financial position of Gestalt Therapy Brisbane Pty Ltd, represented by the Gestalt Therapy Brisbane Unit Trust as of 30 June 2022 and of its financial performance for the year then ended in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial statements.

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

Independence

We are independent of the Company in accordance with ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report, which includes the combined results and balances sheets of the trustee company and the trust, have been prepared in order to meet the lodgement requirements of the Tertiary Education Quality and Standards Agency (TEQSA). As a result, the financial report may not be suitable for another purpose.

Directors' Responsibilities for the Financial Report

The Directors of the trustee company are responsible for the preparation of the financial report and have determined that Australian Accounting Standards to the extent described in Note 1 of the financial statements are appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that is free from material

misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial report, the Directors of the trustee company are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using a going concern basis of accounting unless the Directors of the trustee company 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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individual or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

PKF BRISBANE AUDIT

SHAUN LINDEMANN
PARTNER

15 DECEMBER 2022
BRISBANE