



# 2021 annual report

Presented to Members of the Sports Federation  
of Queensland Inc. trading as QSport at the  
Annual General Meeting 30 March 2022



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# The Organisation

The Sports Federation of Queensland, trading as QSport, is the representative body for organised, affiliated sport in Queensland and by dint of its extensive membership of mainly State sporting organisations representative of their sporting activity throughout Queensland, is accepted by government as the industry peak body for sport in the State.

Established in 1992, the Federation is incorporated as an independent industry based collective – the Queensland sports collective.

Its mission is to enhance the development of sport in Queensland by working to promote and sustain interest in the development of organised sport in the State by:

- providing members with forums for the exchange of information, advice and assistance, where appropriate
- formulating policies on any subject pertaining to sport by the collection and collation of the views of members and presenting

both the majority and minority view to any other organisation, institution or body governmental, semi-governmental or otherwise as appropriate

- assisting in the coordination of broad, long term planning for sport in the State, including optimum use of sports facilities and other sporting resources in the State
- seeking and identifying direct or indirect funding sources which could be made available for the development of sport in the State, aiming to ensure that these funds are put to their most effective use
- promoting its role and that of sport by, amongst other things, the establishment and presentation of awards of merit or any similar form of recognition for skill, service and ability

QSport is analogous to the Sports Federations of other Australian States which collectively form Community Sport Australia Ltd.



(From left) Ben Callard (QSport Chair); Hon Anastacia Palaszczuk (Premier & QSport Patron); 21st Legend of Queensland Sport Allan Langer AM; Hon Stirling Hinchliffe (Minister for Sport); Peter Cummiskey OAM (QSport CEO)

# Governance and Management

## **PATRON**

The Hon. Anastacia Palaszczuk MP, Premier of Queensland

## **BOARD MEMBERS**

### **Aquatic Sport Group**

Melanie Woosnam      Water Polo Queensland

### **Field Team Sport Group**

Alison Lyons              Hockey Queensland

### **Indoor Sport Group**

Gail Torrens              Tenpin Bowling  
   Queensland

### **Outdoor Sport Group**

Peter Doig                  Queensland Rifle

### **General Members**

Ben Callard              Yachting Queensland  
Adam Yates              Surfing Queensland

### **Independent Members**

Terry Johnston  
Samantha Clark

## **CHAIR**

Ben Callard

## **DEPUTY CHAIR**

Alison Lyons

## **TREASURER**

Peter Doig

## **CHIEF EXECUTIVE OFFICER**

Peter Cummiskey OAM

## **OPERATIONS MANAGER**

Kylie Thomson

## **AUDITOR**

KBP Audit Services

## **BANKER**

Bank of Queensland

# Membership

## ORDINARY MEMBERSHIP

Any autonomous incorporated organisation which, in the opinion of the Board, is actively engaged in the conduct, administration, promotion and development of a sporting activity, and is the representative body of that sporting activity in the State.

*(Section 5(1)(a) and 5(2) of the Sports Federation of Queensland Inc Constitution)*

## ASSOCIATE MEMBERSHIP

Any other body corporate\* or business directly contributing to the conduct, administration, promotion or development of sport and/ or recreation in some reasonable way shall be entitled to apply for "Associate Member" status at the discretion of the Board.

*(Section 5 (1)(b) and 5(3) of the Sports Federation of Queensland Inc Constitution)*

\*other than an Ordinary Member

Members for 2021 were:

## ORDINARY MEMBERS

### Aquatic Sport Group

Artistic Swimming Queensland  
 Australian Outrigger Canoe Racing (Qld)  
 Australian Rafting Federation Queensland  
 Australian Underwater Federation (Qld)  
 Diving Queensland  
 Dragon Boat Queensland  
 Paddle Queensland  
 Queensland Waterski & Wakeboarding  
 Rowing Queensland  
 Royal Life Saving Society Queensland  
 Surf Life Saving Queensland  
 Surfing Queensland  
 Swimming Queensland  
 Water Polo Queensland  
 Yachting Queensland

## Field Team Sport Group

AFL Queensland  
 Baseball Queensland  
 Gridiron Queensland  
 Hockey Queensland  
 Netball Queensland  
 Queensland Cricket  
 Queensland Gaelic Football & Hurling  
 Queensland Rugby League  
 Queensland Rugby Union  
 Queensland Touch  
 Queensland Ultimate Disc  
 Softball Queensland

## Indoor Sport Group

Australian Taekwondo Queensland  
 Basketball Queensland  
 Boxing Queensland  
 Darts Queensland  
 Gymnastics Queensland  
 Handball Queensland  
 Ice Hockey Queensland  
 Judo Queensland  
 Q Squash  
 Queensland Badminton  
 Queensland Eight Ball  
 Queensland Fencing  
 Queensland Ice Racing  
 Queensland Indoor Bowling  
 Queensland Weightlifting  
 Skate Queensland  
 Sport Climbing Queensland  
 Table Tennis Queensland  
 Tenpin Bowling Association of Queensland  
 Volleyball Queensland

## Outdoor Sport Group

Agility Dog Association of Australia  
 Archery Queensland  
 Australian Federation of Obstacle Sports  
 AusCycling Queensland  
 Bowls Queensland  
 Croquet Queensland  
 Equestrian Queensland  
 Golf Queensland  
 Little Athletics Queensland  
 Model Aeronautical Association  
 Motorcycling Queensland  
 Motorsport Australia  
 Orienteering Queensland  
 Pickleball Queensland  
 Pistol Shooting Queensland  
 Pony Club Association of Queensland  
 Queensland Athletics  
 Queensland Clay Target  
 Queensland Parachuting  
 Queensland Polo  
 Queensland Polocrosse  
 Queensland Rifle  
 Queensland Sporting Clays  
 Tennis Queensland  
 Triathlon Queensland

## ASSOCIATE MEMBERS

ACHPER QLD  
 Australian Cricket Society Queensland  
 Australian Strength & Conditioning Association  
 Brand Ambassadors  
 Brisbane Bandits  
 Brisbane Broncos  
 Brisbane Lions  
 Cowboys Rugby League Football Club  
 Deaf Sports and Recreation Queensland  
 Events Management Queensland

Former Origin Greats (FOGS)  
 Gold Coast Academy of Sport  
 Gold Coast Suns  
 GPS  
 Hart Sport  
 IHRA Australia  
 James Cook University Student Association  
 Lander & Rogers  
 Life Stream Australia  
 North Queensland Sports Foundation  
 Otium Planning Group  
 Queensland Bridge Association  
 Queensland Endurance Riders  
 Queensland Olympic Council  
 Queensland Raceways Operations  
 Queensland Shooting Association  
 Racing Queensland  
 Ross Planning  
 South Queensland Archery Society  
 Sporting Wheelies and Disabled Association  
 SportsCube  
 Sports Medicine Australia (Queensland)  
 Sportspeople Recruitment  
 Squash Australia  
 Stadiums Queensland  
 Sunshine Coast Lightning  
 The Exercise Association of Australia  
 UniSport Australia  
 UQ Sport  
 Willowbank Raceway

# Chair's Report

In my report to QSport members for the 2020 calendar year, I indicated that 2020 was a year like no other and that I was pleased to report that QSport came out of it stronger for the experience.

The work put in by the four QSport Sport Group Chairs, the QSport staff and the QSport Board to ensure sport in Queensland had the COVID Safe Return to Play Plans after closure was duly recognised by government on the one hand and members and their affiliated clubs at grassroots on the other.

The resultant positive for QSport and its leadership in the crisis served as the backdrop for the QSport Board to prioritise areas of its strategic plan to focus on recovery and ensuring the organisation was going forward post the pandemic, hopefully in 2021.

As we all know, the pandemic has stayed with us in 2021 and headed into 2022 via new strains, albeit countered by multiple vaccinations that hopefully will see it peter out sooner rather than later.

In late 2020, the Board resolved to review what assets QSport had and might develop with a view to enhancing revenue, aware that one off Commonwealth financial assistance and accelerated State Government support could not necessarily be counted on in 2021.

Independent Board member Terry Johnston began work with QSport staff on the review and by mid year with the exercise complete, the QSport CEO began renewing 2019-20 QSport sponsors with updated material demonstrating the depth of QSport activity, its vital work in COVID recovery, its strategic alliances and benefits to be had via brand association with QSport as the government recognised industry peak body, as the Queensland sports collective.

The end result was a significant increase in sponsorship support over 2019-20 which ensured a positive return for QSport's major profile event

in the Queensland Sport Awards / Hall of Fame Presentation in late November at the Brisbane Convention and Exhibition Centre.

The end of the first half of 2021 saw the Board successful in gaining support for a State Government Active Kit innovation grant for a project that was subsequently undertaken by QSport in collaboration with the Active Queenslanders Industry Alliance and consultants Active Xchange.

This project, due for completion by March-April 2022, will establish the Active QLD Eye data storage system to support multi sports across Queensland and address a longstanding QSport concern over data collection, analysis and access.

Advice of that successful application followed input at a postponed QSport AGM in May by new State Department of Tourism, Innovation and Sport Director-General John Lee that a new 2022-25 Action Plan for the Government's Activate! Queensland Ten Year Strategy for 2019-29 would be forthcoming in the following twelve months.

Two months later, the IOC's awarding of the 2032 Olympic and Paralympic Games to Brisbane and Queensland became the new card in the pack impacting in due course on QSport and its members.

Consequently, the annual QSport Sponsors and Members Luncheon in early November at the Queensland Cricketers Club at The Gabba was addressed by senior State Government officials in Kerry Petersen, Associate Director -General in the Department of the Premier and Cabinet, and Chelsea Warr, CEO of the Queensland Academy of Sport, on progression of activity underpinning the beginning of the long haul to Brisbane 2032 and beyond.

The QSport Board used the above to start to refocus attention on the plan for QSport going forward and the legacy implications for State



and local community sport at its annual Board Planning Retreat in late October and final Board meeting for 2021 in late November.

Consultation on that with members will begin in March 2022 via the first round of quarterly Sport Group meetings for the year and the QSport Conference closer to June when advice on State Government support to apply from 1 July for the next few years is known.

The Board is aware that Brisbane 2032 is both a once in a lifetime opportunity for this part of the world and a challenge to ensure the opportunity to grow the State adequately covers the development of sport and not just the event.

Involvement in considerations of the legacy of the Games then is an obvious role for QSport.

In summary, the Board found 2021 different to 2020, less disrupted but obviously still COVID impacted.

That QSport was able to continue to advocate for sport, to provide professional development for member bodies' personnel along with advice and assistance to members and the broader sporting public and finish the year with an excellent recognition and promotion event is due to the ongoing efforts of QSport staff in CEO Peter Cummiskey and Operations Manager Kylie Thomson, assisted by others including the Board.

In conclusion, I thank them and our principal supporter in the State Government and our other partners, supporters and donors and trust we can look forward to continued support in 2022.



**BEN CALLARD**  
Chair



2021 Board members (from left) front row Adam Yates, Gail Torrens, Ben Callard, Melanie Woosnam, Alison Lyons; back row: Terry Johnston, Samantha Clark, Peter Doig

# CEO's Report

I provide this report for the benefit of members, sponsors and supporters of the QSport Office in 2021, the second year of the pandemic COVID-19.

The year's activities were impacted again by Covid related issues but not to quite the same degree as 2020 when sport closed and then reopened, the latter in part due to the efforts of QSport via Board member Sport Group Chairs and the two QSport staff and QSport member sporting organisation personnel.

The year started with the usual audit of the previous year's finances by longstanding auditor BDO in advance of the first Board meeting of the year in late February.

If nothing else, it brought home to all who eventually read the final statements that without State Government industry peak body funding advanced to mid-2021 and one-off Commonwealth support, QSport would have recorded an operating deficit for its troubles in the pandemic induced crisis in 2020, albeit small.

Recognition of that reality in late 2020 by the Board sent the QSport Office and Board member Terry Johnston off on an asset review in the first quarter of 2021 with a view to increasing revenue from sponsorships and partnerships, existing and potentially new.

Covid, though, was still an issue, so much so in late March that the QSport AGM was postponed to 18 May at which new State Department of Tourism, Innovation and Sport Director-General John Lee made it clear that both Covid and the prospect of a Brisbane 2032 Olympic and Paralympic Games would likely mean change for how the State prosecuted its engagement with State level sporting bodies into the future.

With QSport engaging with members in Sport Group meetings via Zoom and the QSport Office fielding significantly increased calls for advice and assistance, the first half of the year saw the asset

review completed and the QSport CEO charged with securing increased sponsorship support from 2019-20 supporters and with fingers crossed that the main vehicle for support in the annual Sport Awards program would be possible after cancellation the previous year.

Fortunately, that proved to be the case and while four 2019 sponsors were lost and one other was converted from sponsorship to philanthropic supporter, the end result was both sponsorship revenue substantially increased and philanthropic support maintained.

At this point, I record my appreciation of the support from our 27 sponsor partners for QSport and also our donors in John Pearce and Rod Chiapello, support that has QSport the best such supported State sports federation in the country.

I particularly welcome rebel as our newest major partner in 2021 and also new event supporters AFL Sports Ready and Quality Catering.

They, along with other major partners in the Queensland Government, The Courier-Mail, Channel Seven Brisbane, the Brisbane Convention and Exhibition Centre and Konica Minolta, plus 18 other supporters ensured that the QSport Office could roll out another successful Sport Awards / Hall of Fame Presentation in late November, lauded in Parliament and elsewhere by Premier Annastacia Palaszczuk in December.

Like a number of the above-mentioned, the State Government increased its sponsorship support for the Awards as well as introducing two new programs offering financial support in the ActiveKit Innovation and Active Industry Project Fund Programs.

QSport as one of two State peak bodies in the wider active industry was encouraged and successfully gained support for projects that will produce useful outcomes in 2022.

I acknowledge that support and thank Minister Stirling Hinchcliffe and his senior Departmental officers in John Lee, Andrew Sly, Chad Anderson, Tiani VanHaren and support staff for that support which should assist both government and sport going forward.

As CEO, I continued to represent QSport on a range of external committees with varying linkages to sport and vice versa, notably the Active Queenslanders Industry Alliance (AQIA) and Community Sport Australia (CSA), the first as Deputy Chair / Director and the second as Secretary / Director.

AQIA ran a series of regional based forums to both provide and obtain useful information on services for and needs of those at the coalface of delivery of sport and recreation, including local governments, while CSA continued dialogue with the Australian Sports Commission at senior officer level on issues affecting State and local community sporting clubs.

Core features of QSport's annual program continued with AICD Governance courses and, thanks to coordinator Donna Little, our Sport Leaders Mentoring Program, plus activities like the Sponsors and Members Luncheon in November and the Legal Issues for Sport Update session from partner Mullins Lawyers in December to end the year.

QSport continues to need an array of others who provide their services "at mate's rates" and / or voluntarily.

I want to thank the likes of Anica Bussell who handles our website / social media and Ingrid Proud for administrative support in the last quarter of 2021.

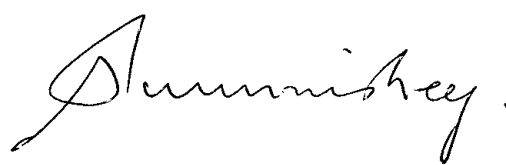
Also our Awards / Hall of Fame "key players" in the selection panels plus the likes of Pat Welsh, Victoria Carthew, Robert Craddock, Andre Grimaux, Todd Dickinson, Bob O'Keeffe, Shaun

Mitchell, Mark Rolski and others, including our volunteers on the night, who combined push QSport and Queensland sport into the public gaze once again as a fitting climax to another year in sport.

I acknowledge the efforts of the Board in support of the organisation, noting the work put in by the Chair, Treasurer and Sport Group Chairs and the assistance provided by the other members and the broader membership of sporting bodies and associates.

And last, but by no means least, my longstanding colleague in the QSport Office in Kylie Thomson, the quiet achiever who assists me and the Office functioning in day-to-day terms and then excellently coordinates the big stage of the Sport Awards / Hall of Fame Presentation at year's end.

There is much by way of challenge ahead for all involved here, albeit with a second to none opportunity to, as the Paris 2024 Olympic Games vision says, "enhance the role of sport in society" in Queensland if we're up for it.



**PETER CUMMISKEY OAM**  
**Chief Executive Officer**

# Sponsorship

After cancellation due to Covid-19 in 2020, the annual Queensland Sport Awards program returned in late November and with it the main vehicle for sponsorship linkage with QSport.

After a review of sponsorship assets in the first half of the year by the QSport Office with assistance from QSport Board member Terry Johnston, the QSport CEO successfully negotiated an increase in sponsor / partner support from most 2019-20 supporters, the final figure nearly 5% up on budget and over 22% on the 2019 figure when the Awards program was previously conducted.

QSport welcomed new major partner rebel while other majors in the Queensland Government, The Courier-Mail, Channel Seven, the Brisbane Convention and Exhibition Centre and Konica Minolta increased support, as did many of the other sponsors, including new additions in AFL SportsReady and Quality Catering.

The 2021 sponsorship figure represented 38% of overall QSport revenue and including the contributions of longstanding supporters in John Pearce and Rod Chiapello, this type of support accounted for nearly 42% of the revenue received by QSport.

2021 sponsors were



**Queensland  
Government**

**The  
Courier-Mail**



**BRISBANE  
CONVENTION  
& EXHIBITION  
CENTRE**

**rebel**



**KONICA MINOLTA**



*Dedicated to a better Brisbane*



**Gallagher**



LOCAL GOVERNMENT ASSOCIATION  
OF QUEENSLAND

**XXXX**

**Australian  
Institute of  
Company  
Directors**



**Active Queenslanders  
Industry Alliance**  
Fitness | Sport | Recreation

**BUNNINGS  
TRADE**

**CITY OF  
GOLDCOAST™**

**MK  
SP**

**mullins**  
MORE THAN LAW

**4BC882**  
NEWS TALK

**SIRROMET**

**AUSTRALIAN  
SPORTS FOUNDATION**  
FOR A SPORTING FUTURE

**mycommunity  
directory+diary**



**QUEENSLAND  
CRICKETERS'  
CLUB**



**SPORTSREADY**  
EDUCATION & EMPLOYMENT

**KwikKopy®**  
BRISBANE GROUP



**Quality Catering**

**revolutioniseSPORT**



**Clubs  
Queensland**  
Strengthening Clubs.  
Benefitting Communities.

**Coca-Cola** **EUROPACIFIC  
PARTNERS  
AUSTRALIA**

**QSport acknowledges John Pearce and Rod Chiapello  
for their generous support for its program recognition  
of sport in Queensland.**

# Board

The QSport Board is responsible for the governance and overall performance of the organisation and in 2021 was comprised of one (1) representative elected from Ordinary Members in each Sport Group (Aquatic, Field Team, Indoor and Outdoor), two (2) further representatives from Ordinary Members and two (2) Independent Members, elected by Ordinary Members.

During 2021, the Board met formally on six occasions with attendance as follows:

<b>Board Member</b>	<b>Board Meetings</b>
Ben Callard	6 out of 6
Samantha Clark	5 out of 6
Peter Doig	6 out of 6
Terry Johnston	4 out of 6
Alison Lyons	6 out of 6
Gail Torrens	6 out of 6
Melanie Woosnam	6 out of 6
Adam Yates	5 out of 6

In 2021, with Covid still present in the community and restrictions easing as the year wore on, the Board moved towards reviewing the strategic direction that QSport should follow in the anticipated post Covid era.

With advice from new State Department of Tourism, Innovation and Sport Director-General John Lee at the QSport AGM in May on the challenge and opportunity that a successful Olympic / Paralympic Games decision in July would pose for sports, the Board entered the second half of the year interested in what role QSport could play in the decade ahead if the Games' bid were successful.

The euphoria that July night in Queensland when the IOC said "yes" in Tokyo to Brisbane 2032 was followed by plenty of speculation about legacy and how the State sporting system encompassed by QSport members could be positioned to take advantage of this once in a lifetime opportunity.

Board meetings from then on, including a Board Planning Retreat in October, started to concentrate heavily on strategic direction encouraged by senior State Government officers for QSport to "maintain the momentum" developed through successful collaboration in the height of the Covid-19 impacts on sport in 2020 and since, and to look to making sport "more contemporary" aided by project funding available under the Active KIT and Active Industry Project funding programs introduced in 2021.

# Member Services

## MEMBER MEETINGS

In terms of member meetings convened during 2021, no General Meeting other than the Annual General Meeting in May, postponed from March was held.

Attendance at the AGM was as follows:

Meeting Details	Attendance and Apologies
AGM (18 May)	48 members/associates represented 18 member/associate apologies received

## MEMBER INFORMATION SESSIONS, FORUMS AND WORKSHOPS

Five QSport Member Information Sessions / Forums / Workshops were conducted in 2020, with a further five postponed because of COVID-19 restrictions. The program as impacted was as follows:

Friday 26 March, 5:00pm – 9:00pm  
Governance for the Not for Profit Director (AICD)  
Day 1

Saturday 27 March, 8:00am – 4:00pm  
Governance for the Not for Profit Director (AICD)  
Day 2

Thursday 19 March, 12noon -1:00pm  
Coronavirus: Implications for State sporting structures

Friday 8 October, 1:00pm – 5:00pm  
Governance for the Not for Profit Director (AICD)  
Day 1

Saturday 9 October, 8:00am – 4:00pm  
Governance for the Not for Profit Director (AICD)  
Day 2

Wednesday 3 November, 11:30am – 2:30pm  
QSport Members & Sponsors Function

Monday 6 December, 2.30pm – 4.30-pm  
Legal Issues for Sport Update

## SPORTSWATCH

Three editions of QSport’s publication “Sportswatch” were produced and distributed electronically and in hard copy to members, sponsors, Queensland State and Federal politicians, local governments and other government agencies and other interested persons during the year, including Hall of Fame inductees.

QSport thanks Konica Minolta, Kwik Kopy Printing & Pronto Direct for their assistance with production and distribution and acknowledges the contributions made to “Sportswatch” during 2021.

## SPORT LEADERS’ MENTORING PROGRAM

QSport continued to conduct a self-help oriented program for member bodies’ CEOs / equivalents, following successful programs in previous years. This also was supported by State IPB funding and was very well received by participants.

A total of sixteen participants were involved in the program which featured five sessions coordinated by way to be Director Dr Donna Little over April to November.

## REQUESTS FOR INFORMATION

The QSport Office fielded a substantial number of requests for advice and information from members and other parties and answered such requests to the best of its ability in timely fashion.

COVID related requests still accounted for a third of the overall number in 2021. Other requests covered topics ranging from advocacy, consultancies, data collection, dispute resolution, employment, facilities, governance, government support, inclusion, membership, member support, professional development, promotion, recognition, research, service provision, sponsorship and volunteering.

Liaison was also maintained with other State and Territory Sports Federations, with QSport's CEO as Secretary of Community Sport Australia Ltd, formed to nationally represent the State and Territory Federations and to advocate for community sport in Australia.

Dialogue with the Australian Sports Commission continued in 2021 via regular teleconferences with senior Commission staff on policies and programs.

# Representation and Policy

QSport's role as the representative body for organised, affiliated sport in Queensland was maintained in 2021, noting there was a slight decrease in the number of Ordinary members thanks to the merging of three members to form AusCycling, offset by a slight increase in Associates maintaining a total of 112 as per 2020.

Membership was as follows:

- Ordinary Members 72
- Associate Members 40
- **Total Members 112**

QSport maintained contact with the Minister for Sport, his sport policy advisors and a range of senior Departmental staff on an ongoing basis on sport policy and program developments and related issues including Covid impacts.

QSport maintained representation on / input to various industry and government committees and forums, including the Active Queenslanders Industry Alliance Management Committee on workforce development.

# Promotion

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## **QUEENSLAND WOMEN SCOOP POOL AT STATE SPORT AWARDS: ASH BARTY AND EMMA MCKEON FIRST JOINT WINNERS OF THE COURIER MAIL CHANNEL SEVEN QUEENSLAND SPORT STAR AWARD**

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Queensland born and bred or based sportswomen have dominated the Queensland Sport Awards for 2021 presented at the Awards/ Hall of Fame Presentation in Brisbane on 25 November.

The 26th annual Awards, held at the Brisbane Convention and Exhibition Centre after a two-year break following cancellation last year due to COVID-19 impacts on winter sporting competitions, saw females winning four of the five major awards for individual athletes and teams, with a first ever joint win in the top individual award in The Courier Mail Channel Seven Queensland Sport Star of the Year Award since the current Awards program's inception in 1995.

World No.1 women's tennis star Ash Barty and the Tokyo Olympics top female athlete in champion freestyle swimmer Emma McKeon were not split by the Award selection panel, acknowledging the rare occurrence when a major sporting Grand Slam winner shares the spotlight with an equally impressive effort from a record equalling, multiple gold medal winning Olympic champion in a year like no other.

Women also won the Queensland Junior Sport Star of the Year Award co-sponsored by The Courier Mail and Channel Seven (17-year-old Tokyo Olympic dual gold medal winner in relay swimmer Mollie O'Callaghan), the XXXX Queensland Sport Team of the Year (the all Queensland Australian Women's 4 x 100 metres freestyle final winning gold medallists in Tokyo) and the rebel Queensland Junior Sport Team of the Year (the Queensland Under 18 Girls Hockey team which won the National Under 18 Championships).

Paralympian canoe/ kayaker in Afghanistan veteran Curt McGrath is the Queensland Government sponsored Queensland Sport Athlete with a Disability Award winner for his double gold medal performance in Tokyo.

Fifty percent of the 20 Awards/ Hall of Fame inductions were won/ handed out to women who comprised 40% of the 65 Award finalists/ Hall of Fame inductees for 2021.

Other Awards presented went to Sunshine Coast Lightning CEO and Melbourne Storm Board Director Danielle Smith as the 2021 Gallagher Queensland Sport Administrator of the Year, Olympians swimming coach Michael Bohl as the LGAQ Queensland Sport Coach of the Year, the 2020 AFL Grand Final at the Gabba as the Brisbane Convention and Exhibition Centre Queensland Sport Event of the Year, Tokyo Olympics and Australian Open tennis official Cheryl Jenkins the Konica Minolta Queensland Sport Officiator of the Year and cycling volunteer official Pat Kerlin the Brisbane City Council Queensland Sport Volunteer of the Year.

Rugby league legend Allan "Alfie" Langer is the 21st Legend of Queensland Sport, with Madonna Blyth (hockey), Steve Corica (football), Toutai Kefu (rugby union), Gail Miller (water polo), Matthew Mitcham (diving) and the late Jack Reardon (rugby league) inducted into the Queensland Sport Hall of Fame.

Queensland Government sponsored Service to Sport Awards went to Karen Doyle (Skate), Ian Mayberry (Motorsport), and Rob Mundle OAM (Sailing), each for over 50 years' service.

Over 600 in the audience, including the Premier of Queensland and Lord Mayor of Brisbane- both acknowledged for 25 years support of the Awards and who addressed attendees on the opportunities ahead via Brisbane 2032 and the importance of sport to Queenslanders' health and wellbeing and the Queensland economy- witnessed another high-quality presentation of top Queensland sporting achievements past and present.

In the 26 years of the current Awards program, 60% of the Sport Star and Junior Sport Star of the Year Awards have been won by women and girls – 15 out of 26 Sport Star and 16 out of 21 Junior Sport Star Awards.

Swimmers dominate the lists, with eight out of 15 Sport Star and 10 out of 16 Junior Sport Star Award wins.





coordinated by



supported by



# Inductees

(as at November 2021)

**LEGENDS****AFL**

Jason Dunstall

**ATHLETICS**Catherine Freeman  
Glynis Nunn**CRICKET**Allan Border  
Greg Chappell**GOLF**

Greg Norman

**HORSE RACING**Mick Dittman  
George Moore**MOTORCYCLING**

Michael Doohan

**NETBALL**

Vicki Wilson

**RUGBY LEAGUE**Arthur Beetson  
Allan Langer  
Wally Lewis  
Mal Meninga**RUGBY UNION**John Eales  
Tim Horan**SWIMMING**Susan O'Neill  
Kieren Perkins  
David Theile**TENNIS**Roy Emerson  
Rod Laver**ATHLETE MEMBERS****AFL**Jason Akermanis  
Marcus Ashcroft  
Simon Black  
Jonathan Brown  
Alastair Lynch  
Michael Voss**ATHLETICS**Denise Boyd  
Norma Croker  
Hec Hogan  
Michael Nugent  
Charles Porter  
Arthur Postle  
Geoffrey Trappett**BASEBALL**

Dave Nilsson

**BEACH VOLLEYBALL**

Natalie Cook

**BASKETBALL**Sandy Brondello  
Leroy Loggins  
Alison Mosely  
Larry Sengstock**BOXING**Elley Bennett  
Ron Richards  
Hector Thompson**CANOEING**Katrin Borchert  
Grant Davies  
Clint Robinson  
Anna Wood**CRICKET**Ron Archer  
Bill Brown  
Peter Burge  
Eddie Gilbert  
Wally Grout  
Matthew Hayden  
Ian Healy  
Ray Lindwall  
Ken Mackay  
Craig McDermott  
Carl Rackemann  
Don Tallon  
Jeff Thomson**CYCLING**Sara Carrigan  
Robbie McEwen  
Anna Meares  
Chris Scott  
Kenrick Tucker**DIVING**

Matthew Mitcham

**FOOTBALL**Steve Corica  
Frank Farina  
Craig Moore**GOLF**Ian Baker-Finch  
Wayne Grady  
Peter Senior  
Norman von Nida  
Karrie Webb**HOCKEY**Tracey Belbin  
Madonna Blyth  
Debbie Bowman  
Greg Browning  
Barry Dancer  
Renita Farrell  
Pam Glossop

Mark Hager

Nikki Hudson  
Angie Lambert  
Clover Maitland  
Jenny Morris  
Don McWatters**HORSE RACING**Darby McCarthy  
Pam O'Neill  
Mel Schumacher  
Neville Sellwood**ICE RACING**

Steven Bradbury

**LAWN BOWLS**Kelvin Kerkow  
Rob Parrella**MOTOR RACING**

Dick Johnson

**ROWING**Adair Ferguson  
Duncan Free  
Gary Lynagh**RUGBY LEAGUE**Cec Aynsley  
Kerry Boustead  
Jim Craig  
Mick Crocker  
Brian Davies  
Denis Flannery  
Peter Gallagher  
John Gleeson  
Tom Gorman  
Duncan Hall  
Noel Kelly  
Bob Lindner  
Darren Lockyer  
Mick Madsen  
John McDonald  
Gene Miles  
Barry Muir  
Kel O'Shea  
Jack Reardon  
Herb Steinohrt  
Duncan Thompson  
Kevin Walters  
Steve Walters  
Shane Webcke**RUGBY UNION**Eddie Bonis  
Des Connor  
Graham Cooke  
Roger Gould  
Jules Guerassimoff  
Toutai Kefu  
Tom Lawton  
Jason Little  
Mark Loane  
Michael Lynagh

Dick Marks

Bill McLean  
Paul McLean  
Tom Richards  
Tony Shaw  
Andrew Slack**SOFTBALL**Tanya Harding  
Joyce Lester  
Brooke Wilkins**SQUASH**

Michelle Martin

**SURFING**

Wayne Bartholomew

**SURF LIFE SAVING**Karla Gilbert  
Trevor Hendy  
Grant Kenny  
Peter Lacey**SWIMMING**Duncan Armstrong  
Brendan Burkett  
Brad Cooper  
Lisa Curry  
Roy Fowler  
Grant Hackett  
Jodie Henry  
Steve Holland  
Glenn Housman  
Leisel Jones  
Hayley Lewis  
Nancy Lyons  
Stephanie Rice  
Samantha Riley  
Giaan Rooney  
Jessicah Schipper  
Jon Sieben  
Mark Stockwell  
Mark Tonelli  
Libby Trickett  
Tracey Wickham**TENNIS**Mal Anderson  
Ken Fletcher  
Pat Rafter  
Margaret Molesworth  
Wendy Turnbull**TRIATHLON**Brad Beven  
Jackie Gallagher  
Loretta Harrop  
Emma Snowsill  
Miles Stewart**WATER POLO**Naomi Castle  
Debbie Handley  
Gail Miller**WATER SKI**

Emma Sheers

**YACHTING**John Anderson  
Tom Anderson  
John Cuneo**GENERAL MEMBERS****AFL**

Leigh Matthews

**ATHLETICS**

Reg Brandis

**BASKETBALL**

Brian Kerle

**CRICKET**

John Buchanan

**FOOTBALL**

Mark Shield

**GOLF**

Charlie Earp

**MEDIA**John Morton  
Frank O'Callaghan**NETBALL**

Deirdre Hyland

**RUGBY LEAGUE**Wayne Bennett  
Ron McAuliffe**RUGBY UNION**Alan Jones  
Bob Templeton**SWIMMING**John Carew  
Laurie Lawrence**TENNIS**

Ashley Cooper

**OTHER**Max Howell  
Clem Jones  
Daphne Pirie  
Ruby Robinson  
Thomas Welsby

# Treasurer's Report

I am pleased to provide the following report as Treasurer on the finances of QSport for the 2021 calendar year.

I am further pleased to be reporting that the organisation has realised an operating surplus for the second consecutive year, pushing retained member funds at end December 2021 to over \$450,000.

It does need to be understood, though, that extended State Government Active Industry Fund support of \$250,000 provided in mid-2021 included \$125,000 covering the first six months of 2022 which puts the surplus recorded in proper context.

Nonetheless, the year in question, while different to 2020 in that there was no one-off Commonwealth COVID support, saw a significant gain in revenue from QSport sponsorship based partnerships that was largely due to the return of the annual Queensland Sport Awards / Hall of Fame Presentation in late November after no Awards and only a restricted Hall of Fame function in 2020 due to Covid.

Further, a successful submission for a State Government Active KIT innovation grant of \$79,200 swelled revenue, as did philanthropic support and a contribution from the Active Queenslanders Industry Alliance towards the Active QLD Eye project, to a total near \$700,000.

On the expenditure side, increases in the cost of staging the Awards Presentation via additional contra support from some upgraded sponsorships and rolling out the originally unbudgeted Active QLD Eye project accounted for an eight percent higher figure after lowered Administration and Staffing costs were recorded.

On those latter cost reductions and the increase in sponsorship revenue, I acknowledge the continued positive effort put in by the QSport staff, including producing a well received Sport Awards / Hall of Fame Presentation to finish the year.

With the level of support from the State Government to apply from July 2022, including the term and conditions, yet to be advised, QSport (and its members) will be reviewing where they have landed after nearly two years of COVID and what probably lies ahead.

That said and allowing for some commitments going forward, QSport is in a better position reserves wise than at the end of pre COVID 2019.

I commend the Balance Sheet and Financial Statement to members for acceptance.

A handwritten signature in black ink, appearing to read 'Peter Doig'.

**PETER DOIG**  
**Treasurer**

# Financial Statements


FOR THE YEAR ENDED 31 DECEMBER 2021

## BOARD OF MANAGEMENT'S DECLARATION

In the opinion of the Board of Management:

- a) the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 2 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of satisfying the accountability requirements of the Association's constitution and the requirements of the Associations Incorporations Act 1981 (Queensland);
- b) the attached financial statements and notes thereto comply with the Accounting Standards as described in note 2 to the financial statements
- c) the attached financial statements and notes thereto give a true and fair view of the Association's financial position at 31 December 2021 and of its performance for the financial year ended on that date; and
- d) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

On behalf of the Board of Management



Chairman



Treasurer

Brisbane, 24th February 2022.

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<b>Revenue</b>			
Bank interest		1,620	1,659
Functions (Sports Awards)		40,780	0
Functions other than sports awards		9,775	10,909
Government grants	3	329,200	375,000
Membership subscriptions		15,825	14,591
Sponsorship		266,407	108,113
Other		35,999	106,710
<b>Total revenue</b>		<b>699,605</b>	<b>616,982</b>
<b>Expenditure</b>			
Administration (staffing)		234,756	236,021
Administration and Meetings (other than staffing)		78,866	64,752
Functions (Sports Awards)		207,056	58,436
Functions (other than Sports Awards, includes Special Projects)		127,983	43,448
<b>Total expenditure</b>		<b>648,661</b>	<b>402,657</b>
<b>Surplus / (deficit) before income tax expense</b>		<b>50,944</b>	<b>214,325</b>
Income tax expense	2(d)	-	-
<b>Surplus / (deficit) after income tax expense for the year</b>		<b>50,944</b>	<b>214,325</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>50,944</b>	<b>214,325</b>

The above Statement of Comprehensive Income is to be read in conjunction with the attached notes.

## STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<b>Current assets</b>			
Cash and cash equivalents		473,966	467,464
Trade and other receivables	4	45,646	4,406
Prepaid expenses		0	7,500
<b>Total current assets</b>		<b>519,612</b>	<b>479,370</b>
<b>Non-current assets</b>			
Property, plant and equipment		1,298	1,298
<b>Total non-current assets</b>		<b>1,298</b>	<b>1,298</b>
<b>Total assets</b>		<b>520,910</b>	<b>480,668</b>
<b>Current liabilities</b>			
GST Liabilities		(9,515)	-
Trade and other payables	5	10,448	23,503
Provisions	6	67,827	55,959
<b>Total current liabilities</b>		<b>68,760</b>	<b>79,462</b>
<b>Non-current Liabilities</b>			
Provisions	7	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>68,760</b>	<b>79,462</b>
<b>Net assets</b>		<b>452,150</b>	<b>401,206</b>
<b>Equity</b>			
Retained surpluses		452,150	401,206
<b>Total equity</b>		<b>452,150</b>	<b>401,206</b>

The above Statement of Financial Position is to be read in conjunction with the attached notes

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
Total retained surpluses at beginning of year		401,206	186,881
Total comprehensive income for the year		50,944	214,325
<b>Total retained surpluses at the end of the year</b>		<b>452,150</b>	<b>401,206</b>

The above Statement of Changes in Equity is to be read in conjunction with the attached notes.

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from customers		654,730	884,960
Interest received		1,620	1,659
Payments to supplier and employees		(649,848)	(653,393)
<b>Net cash provided/(used in) operating activities</b>	<b>9</b>	<b>6,502</b>	<b>233,226</b>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment		-	(1,298)
<b>Net cash provided/(used in) investing activities</b>		<b>-</b>	<b>(1,298)</b>
<b>Cash flow from Financing Activities</b>			
		-	-
Net increase/(decrease) in cash and cash equivalents held		6,502	231,928
Cash and cash equivalents at beginning of year		467,464	235,536
<b>Cash and cash equivalents at end of year</b>		<b>473,966</b>	<b>467,464</b>

The above Statement of Changes in Equity is to be read in conjunction with the attached notes.

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

## 1. INTRODUCTION

Sports Federation of Queensland Inc. ("Association") is a not-for-profit association incorporated as an industry based collective. The financial statements of Sports Federation of Queensland are for the period 1 January to 31 December 2021.

### **Principal activities**

The principal activity of the Association during the year was the operation as the primary representative body for organized and affiliated sport in Queensland working to enhance and develop sport in Queensland.

### **Currency**

The financial report is presented in Australian dollars and amounts are rounded to the nearest dollar.

### **Registered office**

The registered office of Sports Federation of Queensland is situated at Sports House, Cnr Castlemaine & Caxton Streets, Brisbane, Queensland 4064.

### **Authorisation of financial report**

The financial report was authorised for issue on the 24th day of February 2022 by the Board of Management.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **Basis of accounting**

The Association is not a reporting entity because in the opinion of the Board of Management it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy all of their information needs. These financial statements are therefore "Special Purpose Financial Reports" that have been prepared solely to meet the accountability requirements under the Association's constitution and the requirements of the Associations *Incorporation Act 1981 (Queensland)*.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors' and AASB 1048 'Interpretation and Application of Standards', as appropriate for not-for-profit oriented entities. These financial statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').



## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention.

#### *Critical accounting estimates*

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. Management do not believe the Association has any judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **(a) Revenue recognition**

Sponsorship income is recognised upon invoicing of the sponsor in accordance with the terms and conditions of sponsorship. Adjustments are made to this revenue item when the sponsor's invoice is received.

#### **(b) Government grants**

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

#### **(c) Receivables**

Trade accounts receivable and other receivables represent the principal amounts due at balance date less any provision for doubtful accounts.

#### **(d) Income tax**

The Association is exempt from income tax under the Income Tax Assessment Act 1997

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### (e) Property, plant and equipment

All property, plant and equipment are stated at cost.

Plant and equipment is stated in the financial statements at cost. All plant and equipment are depreciated over their estimated useful lives using the diminishing value method starting from the time the assets are held ready for use. The average depreciation rates per class of asset are as follows:

Plant and equipment	15%
Motor vehicles	22%

### (f) Employee benefits

#### *Wages and Salaries, and Annual Leave*

Liabilities for wages and salaries and annual leave are recognised, and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees' service up to that date.

#### *Long Service Leave*

The provision is measured at the present value of the estimated future cashflows in respect to services provided up to balance date. Liabilities are determined after taking into consideration estimated future increases in wages and salaries and past experience regarding staff departures. Related on costs are included.

### (g) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the association for the annual reporting period ended 31 December 2021. The Association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<b>3. GOVERNMENT GRANTS</b>			
Government Grant		345,040	250,000
Government Grant Received in Advance			125,000-
		<b>345,040</b>	<b>375,000</b>
Under AASB15 Contracts with Customers, government grants are recognised in full upon receipt of funds.			
<b>4. NON CURRENT ASSETS - TRADE AND OTHER RECEIVABLES</b>			
Trade accounts receivable		45,645	4,400
GST receivable		-	6
		<b>45,645</b>	<b>4,400</b>
<b>5. CURRENT LIABILITIES - TRADE AND OTHER PAYABLES</b>			
Trade payables		10,448	16,582
Accruals			6,921
		<b>10,448</b>	<b>23,503</b>
<b>6. CURRENT LIABILITIES - PROVISIONS</b>			
Annual leave		22,546	13,263
Long service leave		45,281	42,696
		<b>67,827</b>	<b>55,959</b>
<b>7. NON-CURRENT LIABILITIES - PROVISIONS</b>			
Long service leave		-	-
<b>8. RELATED PARTIES TRANSACTIONS</b>			
Nil.			

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 \$	2020 \$
<b>9. CASH FLOW INFORMATION</b>			
Reconciliation of result for the year to cashflows from operating activities			
Net profit/(loss) for the year		50,944	214,325
Changes in assets and liabilities:			
- (increase)/decrease in trade and other receivables		(50,755)	12,438
- (increase)/decrease in other assets		7,500	(3,344)
- (increase)/decrease in trade and other payables		(13,055)	5,616
- (increase)/decrease in employee benefits		11,868	4,191
<b>Net cash provided by/(used in) operating activities</b>		<b>6,502</b>	<b>233,226</b>

## 10. COMMITMENTS

*Commitments for expenditure not provided for:*

Minimum lease payments under non-cancellable operating leases for the rental of the principal place of business are as follows:

Payable not later than one year	9,840	9,840
Payable later than one year but no later than five years	-	-
Payable later than 5 years	-	-
	<b>9,840</b>	<b>9,840</b>

## 11. AUDITOR'S REMUNERATION

Audit and preparation of financial report	2,300	3,000
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## 12. CONTINGENT LIABILITIES

The Association had no contingent liabilities as at 31 December 2021.

## 13. EVENTS AFTER THE REPORTING PERIOD

No significant events occurred subsequent to balance date that would require disclosure in the financial report.

## REPORT ON THE AUDIT OF THE FINANCIAL REPORT

### Opinion

We have audited the financial report of Sports Federation of Queensland Inc. which comprises the Balance Sheet as at 31 December 2021, the Income statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies, and the committee members' declaration.

In our opinion, the accompanying financial report of the Association is in accordance with the *Associations Incorporation Act 1981 QLD*, including:

- (i) giving a true and fair view of the Association's financial position as at 31 December 2021 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the Associations Incorporation Act 1981 QLD.

### 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 Association in accordance with the auditor independence requirements of the *Associations Incorporation Act 1981 QLD* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Associations Incorporation Act 1981 QLD*, which has been given to the committee members of Sports Federation of Queensland Inc. would be on the same terms if given to the committee members as at the time of this auditor's report.

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

### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee members' financial reporting responsibilities under the *Associations Incorporation Act 1981 QLD*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

The committee members are responsible for the other information. The other information comprises the information included in the Association annual report for the year ended 31 December 2021 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 Committee Members for the Financial Report

The committee members of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 1981 QLD* and is appropriate to meet the needs of the members. The committee members' responsibility also includes such internal control as the committee members determine is necessary to enable the preparation of a 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 committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' 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 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 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Association audit. We remain solely responsible for our audit opinion.

We communicate with the committee members 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.

Raj Prabhu  
Director- Audit

CPA, Registered Company Auditor  
Name of firm: KBP Audit Services

Dated this: 24 February 2022





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