

**THE AUSTRALIAN INSTITUTE OF PROFESSIONAL COUNSELLORS PTY LTD  
AS TRUSTEE FOR  
AIPC TRUST**

**INDEPENDENT AUDIT REPORT  
TO THE DIRECTORS OF  
THE AUSTRALIAN INSTITUTE OF PROFESSIONAL COUNSELLORS PTY LTD**

**Scope**

**The Financial Report and Directors' Responsibility**

The Financial Report is set out on Pages 6 to 17 for THE AUSTRALIAN INSTITUTE OF PROFESSIONAL COUNSELLORS PTY LTD for the year ended 30 June 2021.

The Directors of the company are responsible for the preparation and true and fair presentation of the Financial Report in accordance with the Corporations Act 2001. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the Financial Report.

**Audit Approach**

I have conducted an independent audit in order to express an opinion to the Directors, Beneficiaries and Department of Education, Employment & Workplace Relations. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the Financial Report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I have performed procedures to assess whether in all material respects, the Financial Report presents fairly, in accordance with the Corporations Act 2001, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia, a view which is consistent with my understanding of the company's financial position and of its performance as represented by the results of its operations and cash flows.

I have formed my audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the Financial Report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Directors.

While I have considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of my procedure, my audit was not designed to provide assurance on internal controls.

**Independence**

In conducting my audit, I have followed applicable independence requirements of Australian Professional Ethical Pronouncements and the Corporations Act 2001.

In accordance with ASIC Class Order 05/83, I declare to the best of my knowledge and belief that the Auditor's Independence Declaration set out on Page 5 of the Financial Report, has not changed as at the date of providing my audit opinion.

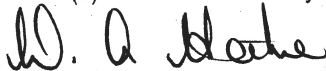
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**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
THE AUSTRALIAN INSTITUTE OF PROFESSIONAL COUNSELLORS**

**Audit Opinion**

In my opinion, the Financial Report of The Australian Institute of Professional Counsellors is in accordance with:

- (a) the Corporations Act 2001, including:
  - (i) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
  - (ii) complying with Accounting Standards in Australia and the Corporations Regulations 2001; and
- (c) other mandatory professional reporting requirements in Australia.



**David August Hartmann  
Chartered Accountant  
Suite 9, 1990 Logan Road  
UPPER MOUNT GRAVATT QLD 4122  
Registered Company Auditor No 5916**

**Brisbane**

*17th Dec 2021*

Date