

# **Crime Stoppers Queensland Limited**

**ABN: 30 010 995 650**

## **Financial Statements**

**For the Year Ended 30 June 2021**

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

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For the Year Ended 30 June 2021

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# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Directors' Report

30 June 2021

The directors present their report on Crime Stoppers Queensland Limited for the financial year ended 30 June 2021.

### General information

#### Directors

The names of each person who has been a director during the year and to the date of this report are:

Catherine Jackson

Catherine Jackson has an extensive career in the education sector, spanning three states of Australia along with extensive international consultancy experience. She has worked in New York City supporting educational reforms, as well as with international schools in Asia.

Catherine is active in professional associations and networks throughout Australia and now works as an educational consultant, executive coach and facilitator of professional learning.

Catherine holds a Diploma of Teaching, Bachelor of Education, Graduate Certificate in Religious Education, Masters of Education and has undertaken post graduate study at Boston College, USA. Catherine is also a Fellow of the Australian Institute of Management and a graduate of the Australian Institute of Company Directors.

Catherine was appointed to the Board in March 2018 and Chair in November 2019.

Gregory Beale

Greg joined the general insurance industry in 1968 and has worked in many positions including claims, underwriting, sales and management. Greg is an Account Partner/Manager for CGU, part of the IAG Group on the Sunshine Coast overseeing the Queensland region of one of their National Partners. Greg is a JP (Qual) and an ex member of the Royal Australian Corps of Transport which he served in for 19 years. He is a father of three and a grandfather of eight.

Greg's involvement with Crime Stoppers began in 1990, being introduced by Richard Alcock (ex federal police officer), however it wasn't until 1992 when the Sunshine Coast was operational that he got really involved. Greg lead his team during the initial management of the funds and advertisement of the Daniel Morcombe murder investigation. In 2018 Greg was awarded the Brisbane Broncos Hero of the Year award for his dedication to Crime Stoppers.

Greg is the Chairman of Sunshine Coast VAC and was appointed to the Board in September 2019.

# Crime Stoppers Queensland Limited

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## Directors' Report

30 June 2021

### General information

#### Directors

Deborah Nicholson APM

Deborah retired from the Queensland Police Service after 33 years of service at the rank of Detective Inspector. She had a varied career that spanned many aspects and commands of policing. Upon retirement, Deborah was working in the Ethical Standards Command. She successfully completed her qualification as a Graduate of the Australian Institute of Company Directors in 2019. Among Deborah's awards and recognition, she was awarded the Australian Police Medal in the Queen's Birthday Honours List in 2013.

Deborah has been a long time supporter of Community Supporting Police where she's been a member since 2005. She's also been involved as the Commissioner's representative on the QPS Blue Ribbon Committee, and a Police Liaison Officer with Community Supporting Police for 10 years.

Deborah joined the Crime Stoppers Queensland Board as a Director in January 2020. She also serves the board on a sub committee, drafting and reviewing policies for the organisation.

Ian Stewart AO APM

Decorated former Queensland Police Commissioner, Ian Stewart is a highly experienced Director, executive and consultant. Qualified in both business and public policy, Ian's background in leadership and governance, with a mantra of engagement, fostering trust and mutual respect.

Ian joined the Board in 2020 and serves as Treasurer and Chair of the Finance Committee.

Kerry Brinkley

A strategic thinker and effective communicator, Kerry has over 25 years' experience in Industrial Relations and Strategic Human Resources. Now consulting in change and career management, Kerry brings a wealth of Board experience as well as qualifications from the Australian Institute of Company Directors.

AC Kathrine Innes

AC Innes leads the State Crime and Intelligence Command for the Queensland Police Service and is the Commissioner's representative on the Board of Directors.

Andrew Jones

Andrew has had three careers since relocating to Queensland from the Dandenongs in Victoria. Andrew's career in the Australian Defence Force was primarily spent as a Private working in Transport in multiple postings across three States of Australia. His previous career was in community radio and entertainment where his commitment to the betterment of his local community began.

Now retired, Andrew's third career is as a committed volunteer with multiple community organisations centred around community safety. Andrew has been most active with Crime Stoppers in the Logan and Beaudesert Local Area Committee for 9 years. He's also contributed to the Queensland Police Service's Volunteers In Policing (VIP) program for the past six years, as well as being an active contributor to Neighbourhood watch and supporting the Blue Light Association.

Andrew joined the Crime Stoppers Board as a casual Director in 2019.

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Directors' Report

30 June 2021

### General information

#### Directors

Timothy Ryan

Mr Tim Ryan owned and operated a large construction company in Queensland for many years and has sat on numerous boards including the Maroochydore Surf Life Saving Club, of which he held the presidency role for 5 years and has been accredited to the Life Saving Board of Queensland. Tim also chaired for Wishlist, a foundation that has raised millions of dollars for ancillary equipment and emergency accommodation for hospitals on the Sunshine Coast. Tim is a member of the Board for the Daniel Morcombe Foundation and is presently involved in the project management for a new Daniel Morcombe Foundation counselling centre. Being an active member and volunteer with St Vincent De Paul, Tim provides consulting pro bono support. Tim also is an active member of St Josephs in Nambour, providing construction work and sitting on their finance board.

In 2000 Tim was awarded one of the highest civilian medals in Australia; the National Bravery Medal for the attempted rescue of a child, as well as also being awarded the Pride of Australia Award for his ongoing community service.

Tim Ryan was appointed to the Board in November 2016, initially as a Casual Director before being elected in 2017.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### Principal activities

The principal activity of Crime Stoppers Queensland Limited during the financial year was to improve the well being and security of the Queensland community and the effectiveness of the law enforcement and emergency services operating therein.

This is done by promoting public involvement in the apprehension of criminals, by encouraging people to supply relevant information and by fostering awareness of criminal activity and the need to counteract it.

This is achieved through promotions, advertisements, community liaison and the provision of cash rewards upon arrest as an incentive or inducement.

Crime Stoppers Queensland Limited have their own toll-free phone number and website so that people with relevant information can, free of charge, supply important anonymous information that may lead to the actual arrest of an offender.

No significant changes in the nature of the Company's activity occurred during the financial year.

### Short term objectives

The Company's short term objectives are to:

- offer the Queensland community the platform to report crime anonymously via telephone or online
- work with all tiers of government to develop relevant campaigns to promote community awareness of current crime-related issues.

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Directors' Report

30 June 2021

### General information

#### Long term objectives

The Company's long term objectives are to:

- establish and maintain relationships that provide stability for the stable ongoing operations CSQ
- continue to strengthen contact with the community to grow reporting through crime stoppers.

#### Strategy for achieving the objectives

To achieve these objectives, the Company has adopted the following strategies:

- Increase public presence and raise the profile of Crime Stoppers as a vibrant, visible and relevant organisation
- Enhance communication with the community
- Enhance financial stability
- Enhance the effectiveness of the Board of Directors to meet consistent standards of best practice and provide clear expectations of professional accountabilities and responsibilities to all stakeholders

#### Members' guarantee

Crime Stoppers Queensland Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$20 for members that are corporations and \$20 for all other members, subject to the provisions of the company's constitution.

At 30 June 2021 the collective liability of members was \$140 (2020: \$140).

#### Review of operations

The profit of the Company after providing for income tax amounted to \$ 363,095.

#### Other items

#### Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

#### Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

**Crime Stoppers Queensland Limited**

ABN: 30 010 995 650

**Directors' Report**

**30 June 2021**

**Other items**

**Auditors independence declaration**

The lead auditors independence declaration for the year ended 30 June 2021 has been received and can be found on page of the financial report.

**Future developments**

The Company expects to maintain the present status and level of operations. With the cash position of the organisation now strong, the strategic focus will shift towards promotion of the service to grow the volume of reports and the quality of information provided by the community. Other areas of operations related to the Volunteer Area Committees, which need additional support following the impact of the Covid-19 pandemic. The Board will continue to seek funding from a range of sources to support the operations of CSQL and diversify the organisation's revenue streams.

Signed in accordance with a resolution of the Board of Directors:

*M C Jackson*

Director: M C Jackson (Nov 29, 2021 11:50 GMT+10).....

*Ian Stewart*

Director: Ian Stewart (Nov 29, 2021 13:57 GMT+11).....

Dated this .....29th..... day of .....November..... 2021

**AUDITOR'S INDEPENDENCE DECLARATION  
TO THE DIRECTORS OF CRIME STOPPERS QUEENSLAND LIMITED.**

In accordance with the requirements of section 307C of the Corporations Act 2001, as auditor for the audit of Crime Stoppers Queensland Ltd. for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- (i) No contravention of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) No contravention of any applicable code of professional conduct in relation to the audit.



Bevin Schafferius CA  
Integrated Audit Service Pty Ltd  
Registered Audit Company (No. 342 577)  
Registered Auditor (No. 479033)

Fortitude Valley, 29 November 2021



## Crime Stoppers Queensland Limited

ABN: 30 010 995 650

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Revenue	4	1,003,079	1,183,267
Finance income	5	2,242	833
Other income	4	3,307	-
Advertising costs		(53,928)	(38,989)
Conferences, functions and events		(208,316)	(150,831)
Depreciation and amortisation expense		(31,355)	(46,517)
Employee benefits expense		(175,426)	(108,776)
Lease expenses		-	(198,847)
Other expenses		(176,508)	(295,659)
<b>Profit before income tax</b>		<b>363,095</b>	<b>344,481</b>
Income tax expense		-	-
<b>Profit from continuing operations</b>		<b>363,095</b>	<b>344,481</b>
<b>Profit for the year</b>		<b>363,095</b>	<b>344,481</b>
<b>Other comprehensive income, net of income tax</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
<b>Items that will be reclassified to profit or loss when specific conditions are met</b>			
<b>Total comprehensive income for the year</b>		<b>363,095</b>	<b>344,481</b>

The accompanying notes form part of these financial statements.

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	7	997,810	663,965
Trade and other receivables	8	450	22,917
Inventories	9	18,267	19,003
Other assets	12	9,211	3,036
TOTAL CURRENT ASSETS		<u>1,025,738</u>	<u>708,921</u>
NON-CURRENT ASSETS			
Property, plant and equipment	10	70,800	55,130
Intangible assets	11	13,487	23,265
TOTAL NON-CURRENT ASSETS		<u>84,287</u>	<u>78,395</u>
TOTAL ASSETS		<u>1,110,025</u>	<u>787,316</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	13	28,344	42,439
Employee benefits	15	7,638	7,341
Other financial liabilities	14	36,640	63,228
TOTAL CURRENT LIABILITIES		<u>72,622</u>	<u>113,008</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>72,622</u>	<u>113,008</u>
NET ASSETS		<u>1,037,403</u>	<u>674,308</u>
<b>EQUITY</b>			
Retained earnings		<u>1,037,403</u>	<u>674,308</u>
TOTAL EQUITY		<u>1,037,403</u>	<u>674,308</u>

The accompanying notes form part of these financial statements.

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Statement of Changes in Equity For the Year Ended 30 June 2021

2021

	Retained Earnings	Total
Note	\$	\$
<b>Balance at 1 July 2020</b>	<b>674,308</b>	<b>674,308</b>
Profit for the year	363,095	363,095
<b>Transactions with owners in their capacity as owners</b>		
<b>Balance at 30 June 2021</b>	<b>1,037,403</b>	<b>1,037,403</b>

2020

	Retained Earnings	Total
Note	\$	\$
<b>Balance at 1 July 2019</b>	329,825	329,825
<b>Balance at 1 July 2019 restated</b>	329,827	329,827
Profit for the year	344,481	344,481
<b>Transactions with owners in their capacity as owners</b>		
<b>Balance at 30 June 2020</b>	<b>674,308</b>	<b>674,308</b>

The accompanying notes form part of these financial statements.

# Crime Stoppers Queensland Limited

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## Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	1,004,507	1,236,047
Payments to suppliers and employees	(642,274)	(1,169,008)
Interest received	2,242	833
Net cash provided by/(used in) operating activities	<u>364,475</u>	<u>67,872</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	14,500	-
Purchase of property, plant and equipment	(45,130)	(33,919)
Net cash provided by/(used in) investing activities	<u>(30,630)</u>	<u>(33,919)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	333,845	33,953
Cash and cash equivalents at beginning of year	<u>663,965</u>	630,012
Cash and cash equivalents at end of financial year	7 <u>997,810</u>	<u>663,965</u>

The accompanying notes form part of these financial statements.

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

The financial report covers Crime Stoppers Queensland Limited as an individual entity. Crime Stoppers Queensland Limited is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Crime Stoppers Queensland Limited is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*.

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The Company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received

##### Revenue from contracts with customers

For current year

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Revenue from contracts with customers

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

##### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

##### Donations and fundraising income

Income from donations and fund raising is treated as revenue and is recognised in the period in which it is received. Where income is received for specific functions or events, the recognition of income is deferred until the related function or event occurs, at which time the revenue is recognised in the Statement of Comprehensive Income.

Crime Stoppers Queensland Limited has determined that it is impracticable to establish control over a relatively small amount of collections of donations and other fundraising activity revenue prior to its entry into the financial records due to limited resources, being available to achieve internal control objectives.

##### Sponsorship income and Service fees received

Crime Stoppers receives sponsorship from a range of organisations which is in accordance with tailored agreements which relates to brand association, engagement and other activities that leverages the relationship for both the sponsor and Crime Stoppers.

During the operation of the contact centre, Crime Stoppers received service fees for a range of services e.g. call taking and dispatching at the contact centre, on-ground engagement activities and marketing activities to support these arrangements. These services agreements ceased upon the transition of the contact centre to Queensland Police Services.

##### Merchandising revenue

Revenue is recognised when the significant risks and rewards of ownership of the merchandise have passed to the buyer and the costs incurred or to be incurred in respect of the transaction can be measured reliably. Risks and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer.

##### Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (b) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### (d) Inventories

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

#### (e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

#### Plant and equipment

Plant and equipment are measured using the cost model.

#### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	5 to 10 years
Motor Vehicles	5 to 8 years
Computer Equipment	1 to 3 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **2 Summary of Significant Accounting Policies**

**(f) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**(g) Leases**

For comparative year

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**(h) Employee benefits**

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

**(i) Economic dependence**

Crime Stoppers Queensland Limited is dependent on the Queensland Police Service for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Queensland Police Service will not continue to support Crime Stoppers Queensland Limited.

Crime Stoppers Queensland Limited will maintain its strong relationships with current sponsors and will actively seek further sponsors and revenue streams to sustain its operations into the future. Our major sponsor Brisbane City Council has signed a 3 year agreement to provide funding in return for a comprehensive program of community engagement activities.

**(j) Adoption of new and revised accounting standards**

The Company has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company or refer to Note for details of the changes due to standards adopted.



# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

#### Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

### 4 Revenue and Other Income

#### Revenue from continuing operations

	2021	2020
	\$	\$
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Cash Flow Boost	16,168	-
- donations	28,927	54,934
- fundraising	179,058	145,097
- grant income	92,536	366,387
- Jobkeeper wages	16,650	-
- other income	83,831	107,485
- sponsorship income	585,909	509,364
	<u>1,003,079</u>	<u>1,183,267</u>
<b>Total Revenue</b>	<u><u>1,003,079</u></u>	<u><u>1,183,267</u></u>

	2021	2020
	\$	\$
Other Income		
- net gain on disposal of property, plant and equipment	3,307	-
	<u>3,307</u>	<u>-</u>

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 5 Finance Income and Expenses

#### Finance income

	2021	2020
	\$	\$
Interest income bank	2,242	833
<b>Total finance income</b>	<b>2,242</b>	<b>833</b>

### 6 Result for the Year

The result for the year includes the following specific expenses:

	2021	2020
	\$	\$
Other expenses: Employee benefits expense	175,426	108,776

### 7 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	597,810	663,965
Short-term deposits	400,000	-
	<b>997,810</b>	<b>663,965</b>

### 8 Trade and other receivables

	2021	2020
	\$	\$
CURRENT Trade receivables	450	22,917
<b>Total current trade and other receivables</b>	<b>450</b>	<b>22,917</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

### 9 Inventories

	2021	2020
	\$	\$
CURRENT At cost: Merchandise	18,267	19,003

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 9 Inventories

	2021	2020
	\$	\$
	<b>18,267</b>	19,003

### 10 Property, plant and equipment

#### PLANT AND EQUIPMENT

##### Plant and equipment

At cost

111,241 106,410

Accumulated depreciation

(102,917) (96,053)

Total plant and equipment

**8,324** 10,357

##### Motor vehicles

At cost

84,196 55,039

Accumulated depreciation

(25,523) (17,585)

Total motor vehicles

**58,673** 37,454

##### Office equipment

At cost

1,883 1,883

Accumulated depreciation

(697) (625)

Total office equipment

**1,186** 1,258

##### Computer equipment

At cost

37,247 35,665

Accumulated depreciation

(34,630) (29,604)

Total computer equipment

**2,617** 6,061

##### Communication Equipment

At cost

51,555 51,555

Accumulated depreciation

(51,556) (51,555)

Total Communication Equipment

- -

##### Marketing Equipment

At cost

1,342 1,342

Accumulated depreciation

(1,342) (1,342)

Total Marketing Equipment

- -

**Total plant and equipment**

**70,800** 55,130

# Crime Stoppers Queensland Limited

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## Notes to the Financial Statements For the Year Ended 30 June 2021

### 11 Intangible Assets

Computer software		
Cost	90,017	90,017
Accumulated amortisation and impairment	(89,012)	(86,259)
<b>Net carrying value</b>	<b>1,005</b>	<b>3,758</b>
Website development		
Cost	223,838	223,838
Accumulated amortisation and impairment	(211,356)	(204,331)
<b>Net carrying value</b>	<b>12,482</b>	<b>19,507</b>
<b>Total Intangibles</b>	<b>13,487</b>	<b>23,265</b>

### 12 Other Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	9,211	3,036
	<b>9,211</b>	<b>3,036</b>

### 13 Trade and Other Payables

	2021	2020
Note	\$	\$
CURRENT		
Trade payables	9,800	5,250
GST payable	13,920	27,862
Employee benefits	4,624	8,483
Other payables	-	846
	<b>28,344</b>	<b>42,441</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 14 Other Financial Liabilities

	2021	2020
	\$	\$
CURRENT		
Government grants	36,640	63,228
<b>Total</b>	<b>36,640</b>	<b>63,228</b>

# Crime Stoppers Queensland Limited

ABN: 30 010 995 650

## Notes to the Financial Statements For the Year Ended 30 June 2021

### 15 Employee Benefits

	2021	2020
	\$	\$
Current liabilities		
Long service leave	4,546	2,230
Provision for employee benefits	3,092	5,111
	<u>7,638</u>	<u>7,341</u>

### 16 Members' Guarantee

The Company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstandings and obligations of the Company. At 30 June 2021 the number of members was 8 (2020: 6).

### 17 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2021 (30 June 2020:None).

### 18 Events after the end of the Reporting Period

The financial report was authorised for issue on 29 November 2021 by those charged with governance.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

### 19 Statutory Information

The registered office and principal place of business of the company is:

Crime Stoppers Queensland Limited  
Level 2, 79 Pineapple Street  
ZILLMERE QLD 4034

**Crime Stoppers Queensland Limited**

ABN: 30 010 995 650

**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

*M C Jackson*

Responsible person M C Jackson (Nov 29, 2021 11:50 GMT+10)



Responsible person Ian Stewart (Nov 29, 2021 13:57 GMT+11)

Dated 29 November 2021



Integrated AUDIT Service

*Success through people, knowledge and understanding*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CRIME STOPPERS QUEENSLAND LTD.**

### *Report on the Audit of the Financial Report*

#### *Opinion*

We have audited the accompanying financial report of Crime Stoppers Queensland Ltd. which comprises the statement of financial position as at 30 June 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

In our opinion, the financial report of Crime Stoppers Queensland Ltd. ("the company") is in accordance with the *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, 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 Australian Accounting – Reduced Disclosure Requirements (RDR) and the *Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2013*.

#### *Basis of 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 Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* 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 *Corporations Act 2001*, which has been given to the Directors of the Company, would be in the same terms if given to the Directors 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.

### *Other Information*

The Directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 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.

### *Responsibility of the Directors for the Financial Report*

The Directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - RDR and the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991 and the associated Regulations*, 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 Company'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 Responsibility*

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 Company'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 Company'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 Company 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.



Bevin Schafferius CA  
Integrated Audit Service Pty Ltd  
Registered Audit Company (No. 342 577)  
Registered Auditor (No. 479033)

Fortitude Valley, 29 November 2021