

10 Oct 2024

The Auditor
Dickfos Dunn Adam
PO Box 1669
SOUTHPORT QLD 4215

Dear Sir/Madam

This representation letter is provided in connection with your audit of the financial report of PTSD Resurrected Inc for the year ended 30 June 2024 for the purpose of expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with Australian Accounting Policies described in Note 1 to the financial statements and the *Associations Incorporations Act 1981 (Qld) as (amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020) ('the Act)* and *Division 60 of the Australian Charities and Not for Profits Commissions Act 2012*.

We confirm that:

Financial Report

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial report in accordance with Australian Accounting Policies described in Note 1 to the financial statements; in particular the financial report is fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- There are no uncorrected misstatements that were identified during the audit.
- The Association has complied with all aspects of contractual agreements that could have a material effect on the financial report in the event of non-compliance.
- There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial report in the event of non-compliance.
- The Association has satisfactory title to all assets and there are no liens or encumbrances on the Association's assets.

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- There has been no impairment in the net realisable value of fixed assets whose functionality has now been superseded by new machinery.
- The fixed asset register has been updated to reflect any additions or disposals for the financial year 30 June 2020 and has been appropriately recorded.
- Grant expenditure is in line with permitted expenditure under funding agreements.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Committee Members
 - Volunteers
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by committee members or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial report.
- We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
- We have provided you with all requested information, explanations and assistance for the purposes of the audit.
- We have provided you with all information required by the *Associations Incorporations Act 1981 (Qld) as (amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020) and Division 60 of the Australian Charities and Not for Profits Commissions Act 2012.*
- We confirm that all expenditure incurred during the year, including international travel costs is in line with the Associations Charitable Objects as outlined in the Charities constitution

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully,



Zoe Cullen.



Andrew Cullen

Committee Member

Committee Member