

Diving Queensland ANNUAL REPORT 2021

for Presentation at the
Annual General Meeting

28 April 2022



Diving Queensland would like to thank the Queensland Government, once again for their continued support & funding. Without their continued funding Diving Queensland could not do the good work they do.

President's Report

2021 was another year with uncertainty and change for diving in Queensland but as always, we rose to the challenge. For many families who have spent the best part of two years without seeing loved ones outside of the state of Queensland, the diving community has done what it does best, binding together and building community when it is most needed. When the Olympics and Paralympics finally rolled around, the power of sport united the world giving us all hope. For many in our community seeing Cassiel rise to the challenge on the world stage with Ady and our Brisbane High Performance Pillar superstars right behind him, made us forget the pandemic, the isolation and the anxiety for that special moment in time. When we most needed it, a new generation of divers realised the power of dreaming big.

My first and foremost thanks for 2021 goes to our Clubs and to Diving Australia for supporting our vision and uniting with us to create a future for diving in Queensland that is inclusive, progressive, passionate and supportive.

On the competition front, we were thrilled to enhance our competitions this year with a new scoreboard and the introduction of music and virtual competitions. The pivot to deliver alternate offerings to ensure we could continue diving was tremendous demonstrating the resilience of our staff and volunteers.

2021 also offered the opportunity to continue with our partnership with Hymba Yumba school. We were excited to see the kids taking chances to face their fears and try diving. It is wonderful to be in a position where we can showcase our sport to more Queensland kids.

The Diving Queensland Holiday and Adult Diving programs were a tremendous success in 2021 with both initiatives reaching capacity. Toni continues to do an awesome job delivering these programs.

A big debt of gratitude also goes to our Brisbane High Performance Pillar coaches and support staff who always go above and beyond for the sport in Queensland. 2021 saw the team test hundreds of kids throughout Queensland on the hunt for our future diving stars.

Congratulations and many thanks to our Board members who have continued to provide guidance and support. The Board, the subcommittees and the dedicated team of volunteers are the lifeblood of diving in Queensland. Without the significant contribution of all these people we would be unable to deliver the competitions and programs that we have in 2021

Thanks also to our Patron, Mr Greg Vickery OA, who continued to support us with his kind words, and his presence at our competitions throughout the year. We look forward to another year with Greg's patronage. Thanks must also to the Departments of Tourism, Innovation and Sport and the QAS for their ongoing support of our sport.

Finally, it would be remiss of me not to mention our very own home Olympics in 2032. A decade of opportunity starts on 1 January 2022. It's time to get excited. There are no limits. I can't wait to be on this journey with all of you.

Ana Croger

Coaching

Four QLD coaches attended a Level 1 Coach workshop in July. Two have now been accredited with Diving Australia as Level 1 coaches. We look forward to watching the progression of these coaches. Congratulations.

Thanks go to Tandi Hinchliffe, Jodie Gillam and Vyninka Arlow for their continued support and assistance with coaching accreditations in Queensland.

Competitions

We congratulate the Competitions Committee on an outstanding year of competitions in an incredibly difficult and ever changing COVID environment. Thanks to Toni Toohey (Coordinator), Damian Smith and Matthew Barnard for ensuring the smooth and effective running of these events.

Communication

We have focused on improved communication in 2021 through social media, our database, our newsletters and emails to clubs and members directly. Our social media following, and engagement has significantly increased. We will continue to focus on improving communications in 2021.

Membership

Memberships continued to increase in 2021 and we thank all clubs for sending recreational and holiday diver details to provide a more accurate record of diving in Queensland. With a clear base we can now work to increase participation at all levels.

Officiating

Thank you to all our Judges and Recording Secretariat officials for your continued attendance at State, National and International events, representing QLD and Australia.

A successful one-day combined Judge's workshop and Recording Secretariat workshop was held in September. Stuart Graymore presented the judges workshop and updated participants on current rule changes. Judges are assessed at all competitions which includes feedback and mentoring. It is compulsory for Judges to attend one workshop a year to maintain accreditation. This includes Judges at club competitions who must be accredited Level 1 Judges, having attended both a workshop and completed the Judge's exam with a pass of 80% or higher.

Toni Toohey & Maxine Boyd presented the Recording Secretariat workshop, which teaches candidates about the duties involved with running our competitions such as manual recording and DiveRecorder software.

Message from the State Administrator

Once again it is with great pleasure that I present the 2021 Annual Report. It has been another exciting year working with the Diving Queensland community.

Firstly, I want to congratulate & thank Ana Croger and the Diving Queensland Board for their fantastic management and administration throughout 2021. Thank you to all our Clubs and well done for another challenging year for our athletes and coaches and as we look back, you should be very proud of the way you coped with the uncertainties of the COVID-19 pandemic.

Thanks also go to Jodie Gillam, Ady Hinchliffe, Vyninka Arlow & Maxine Boyd who without their support & assistance throughout the year Diving Queensland would not be in such a great position.

Our organization also strives off the hard work from parents, family members and friends. From those who find themselves on the officiating table at every local competition to the casual spectator willing to put their hand up and serve as a marshal for one event, diving in Queensland is only possible when everyone lends a hand. This was demonstrated when Queensland hosted a very successful 2021 Australian Age Championships over the 2021 Easter holidays.

We are constantly striving to make the organization one in which members want to belong and participate. Change is always difficult, but a necessity to grow our sport for the benefit of the membership.

The dedication from our team to provide new opportunities while continuing a legacy has been unstoppable even when at times there was little reward.

As we now open the new chapter into 2022 there is nothing but positivity on the horizon. With a combination of new faces and new ideas, meeting with experts and lasting members, Diving Queensland looks to go from strength to strength. On my end, I am more than excited to see what is in stall.

Toni Toohey



Competition Director's Report

2021 has been another challenging year due to the COVID 19 pandemic for the Diving Queensland Competitions Committee. We still however managed to hold 6 qualifying competitions.

The committee consists of three very dedicated Volunteers (Toni Toohey, Damian Smith & Matthew Barnard) who pride themselves in running professional and efficient competitions.

Diving Queensland were also fortunate enough to host the 2021 Australian Age Championships in Brisbane. It was a wonderful event with 161 athletes attending from across Australia. After having the previous year off due to COVID every one was very excited to be able to compete at a National event.

We had 35 Queensland Athletes compete at the 2021 Australian Age Championships. With outstanding achievements from Kobi White – 12/13 Male Diver of the Year, Jeff Arbon – Coach of the Year, Jessie Carver – Junior Coach of the Year, & RAPS Diving Club – Club Achievement Award

Due to COVID-19 the Elite Junior Championships had to compete virtually. We had 5 Athletes compete at the 2021 Australian Elite Junior Virtual Championships. With outstanding achievements from all members.

Gold Medallists – Samantha Olivier (1), Emily Francis (1) & Maggie Grey (2)

Silver Medallists - Liam Davis (1) & Emily Francis (1)

Bronze Medallist – Luke Heath-Debert (1)



The 2021 Open Championships including Nomination Trials were held in Sydney. We had 7 Athletes compete in this event and the most outstanding achievement was Cassiel Rousseau who qualified to compete at the 2020 Olympic Games in Tokyo.

Cassiel, along with Diving Queensland coach, Ady Hinchliffe had an amazing experience at the Tokyo Olympics. Cassiel finished 8th – Outstanding achievement.

To finish off a great year of Diving we held our annual Awards presentation in November at the Sleeman Sports Complex.

To run successful competitions and National Championships, we also needed help from the many volunteers ranging from Announcers, Recording Staff, Judges & Referees. A massive THANK YOU to all volunteers who helped over the year, because without them the competitions could not go ahead.

Toni Toohey

On Behalf of the Competitions Convenor



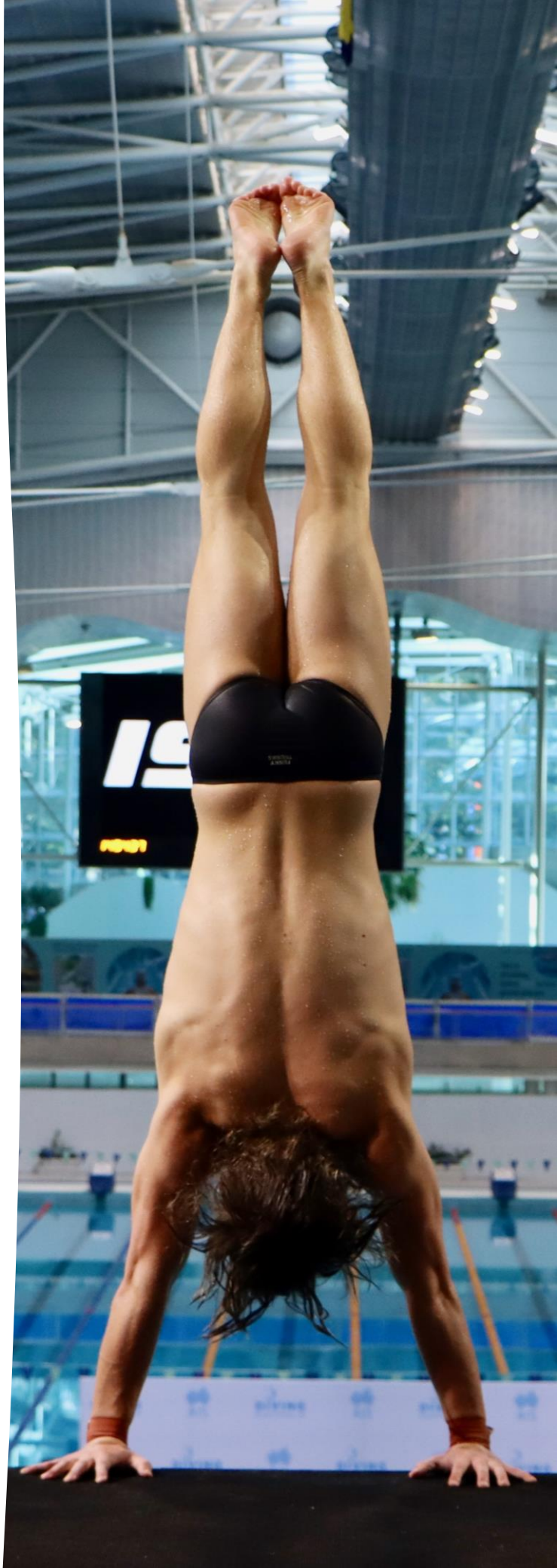
Technical Coordinator's Report

The 2021-22 year has once again been disruptive for our Technical Officials. Covid again playing a large part in this.

Diving Queensland would like to officially welcome our new judges and welcome back our returning judges, Kevin Hall, Caitlyn Bowell and Mary Holgate after a period of absence.

Diving Queensland would also like to thank all our remaining judges, including our DA High Performance coaches, that give up their time to judge at our events, without all of you we could not hold our qualifiers for our divers to the high standard that we do.

At the time of writing, Queensland now has the following judges. Noting that the following judges with * have moved interstate / overseas / unfinancial or # have been inactive for greater than two years.



Official Name	Level	Official Name	Level
Kevin Hall	6	Ashleigh Magee	2
Stuart Graymore	6	Toni Toohey	2
		Lachlan Cronin	2
Erin Toohey	5	Karina Arbon	2
		Jasmine Purdew	2
Courtney Graymore	4*	Penny Turner	2
Heidi Graymore	4	Nigel Dennis	2
Caitlyn Bowell	4	Chloe Kerr	2
Alan Smith	4		
Jane Bowell	4	Mackenzie Bowell	1
Taneka Kovchenko	4	Charlee Drake	1
Laraine LeNoel	4	Lucy Larkins	1
		Kiarra Milligan	1
Markus Perilla	3	Toby Cobb	1
Natasha Waldroff	3	Sam Olivier	1
Jeff Arbon	3	Jonah Turner	1
Sanee Lagerway	3	Mathias Klar	1
Shai-Lea Williams	3*	Liam Davis	1
Mary Holgate	3		
Rebecca Stafford	3*	Vyninka Arlow	HP
Amuri Hughes	3	Adrian Hinchliffe	HP
Julie Matkovic	3	Xiangning Chen	HP
Dilani Wathukarage	3	Russell Butler	HP

Whilst on certification, please be reminded that when judging at any level of competition each judge must have successfully completed the State judging workshop and have at least a level 1 status. This includes club & school events.

Last year's judging workshop was a great success and we had many new judges attending. However, it is unfortunate that more qualified judges have not been active in pursuing the opportunities to shadow at Diving Queensland events to improve and progress their judging skills. It would be a great help to the Technical Committee and the competitions committee if more judges could make themselves available for our Diving Queensland events to help out with the competitions.

An important note for our level three and above judges to note is that it is important that you attend and judge at national events relevant to your level to improve your skills by judging a more diverse range of dives, and secondly to be evaluated by other experienced judges to receive valuable feedback from them. This will increase the opportunity of elevating your judging level.

Diving Australia's National Technical Diving Committee (NTDC) have implemented a new officiating judging system and are continuing to update the relevant new policies. These policies have been ratified, and all current Diving Queensland judges should be aware of the changes and new requirements. Diving Queensland will devise and implement the required state workshop and include relevant information to you about the new officiating system.

I look forward to working with you all again once the current environmental challenge that faces us allows us to be together again.

Technical Workshop

The Technical committee held the Officials Workshop on 11th September 2021. Ten participants took part, all new judges. All passed their exam and are now Level 1 judges that are looking at gaining more experience at both state and national level.

Stuart Graymore

STOC

Coaching Report

Level 1

In July 2021, Diving Queensland held a full day Level 1 Coach Accreditation Course. There were four candidates who had completed all necessary online course work and completed the practical workshop. Congratulations go to Chloe Kerr & Jazmyn Purdew who are now accredited Level 1 Coaches. We look forward to watching the progress of these coaches.

Diving Queensland would like to extend our gratitude and thanks to Tandi Hinchliffe for taking the time to present this workshop. Big thank you also to all our divers who made themselves available so our candidates could learn from you.

Level 2

No Level 2 coaches' courses were held during 2021 because of the COVID-19 pandemic.



Recreational Diving

2021 saw our numbers start to increase in recreation diving with the return of the Chillout program during the school holidays.

Diving Queensland, in conjunction with the Brisbane City Council held April Chillout programs, July Chillout programs & September Chillout programs. All sessions were totally booked out.

We will continue to offer these programs at a heavily subsidised cost to participants in order to expose our sport to as many people as possible.

To all participants who attend the Chillout programs, Diving Queensland offer a voucher which entitles the participant to a free “Come & Try” lesson with one of our Clubs.

One of our biggest incentives is to convert these recreational divers into club members and hopefully one day competitive divers

We have also continued our relationship with Hymba Yumba School, who bring along 20 enthusiastic students twice a year to enjoy our wonderful sport.

Also during 2021 we introduced the “National Jump In Day” . On September 4th Diving Queensland opened up 4 diving pools & invited, free of charge, anyone that wanted to have a go & jump in. We had over 100 participants. This will be an ongoing annual initiative where we will introduce as many people to our sport as possible.

We have also continued on with our GOLD & Adult diving lessons. Each week we offer a 90 minute lesson and it is wonderful seeing how many older people dare to be different!

Thank you to all the coaches that have assisted throughout 2021 with all these programs. We keep receiving positive feedback about the running of our events.



Records

There are no awards for 2020 due to COVID

Volunteer Award

2011	Heidi Graymore
2012	Toni Toohey
2013	Maxine Boyd
2014	Michele Kovchenko
2015	Stuart Graymore & Jewels Stewart
2016	Heidi Graymore
2017	Stuart Graymore
2018	Stuart Graymore
2019	Susan Stafford
2021	Anita Magee

2014	Emily Boyd
2015	Lara Tarvit
2016	Georgia Sheehan
2017	Domonic Bedggood
	Sophie Johnson

Award name changed to Outstanding Achievement Award in 2018

2018	Alysha Koloi
2019	Kiarra Milligan
2021	Cassiel Rousseau

Encouragement Award

*2011	Lauren Craig-Ward
2012	Jessica Siedlecki
2013	Shai-Lea Williams
2014	Shai-Lea Williams
2015	Akayla Quinton
2016	Kodii Rayson
2017	Sophie Popple
2018	Erin Muller
2019	Rebecca Webb
2021	Rebecca Barnier

Special Recognition Award

*2018	Sara Cameron & Sansanee Lagerway
2019	Xantheia Pennisi

Best Male Diver of the Year

*2011	Ethan Warren
2012	Ethan Warren
2013	Ethan Warren
2014	Domonic Bedggood
2015	Domonic Bedggood
2016	Domonic Bedggood
2017	Domonic Bedggood
2018	Domonic Bedggood
2019	Domonic Bedggood
2021	Cassiel Rousseau

Rookie of the Year

*2011	Paige McCartney
2012	Kurtis Matthews & Michael Leonard
2013	Cameron Mitchell
2014	Ben Shields
2015	Sophie Koloi
2016	Denby Milligan
2017	Rebecca Barnier

Award name changed to Best New Talent in 2018

2018	Cassiel Rousseau
2019	Millie Bishop
2021	Kobi White

Best Female Diver of the Year

*2011	Sharleen Stratton
2012	Brittany Broben
2013	Brittany Broben
2014	Lara Tarvit
2015	Lara Tarvit
2016	Georgia Sheehan
2017	Georgia Sheehan
2018	Georgia Sheehan
2019	Alysha Koloi

Best New Talent

*2011	Brittany Broben
2012	Lara Tarvit

Club of the Year

*2011	RAPS
Not awarded since – requires 4 Clubs	

Records

Open Men's Diver of the Year

1999	Matthew Cooper
2000	Matthew Cooper
2001	Matthew Cooper
2002	Matthew Cooper
2003	Gene Kimlin
2004	Matthew Mitcham
2005	Matthew Mitcham
2006	
2007	Roger Lillyman
2008	Ethan Warren
2009	Ethan Warren
2010	Ethan Warren
2011	Matthew Barnard
2012	Ethan Warren
2013	Domonick Bedggood
2014	Matthew Barnard
2015	Domonick Bedggood
2016	Domonick Bedggood
2017	Domonick Bedggood
2018	Domonick Bedggood
2019	Cassiel Rousseau
2021	Lachlin Cronin

Open Women's Diver of the Year

1999	L Meek
2000	Jodie Mansfield
2001	Jodie Mansfield
2002	Sharleen Stratton
2003	Sharleen Stratton
2004	N Tomkinson
2005	Sharleen Stratton
2006	
2007	
2008	Sharleen Stratton
2009	Sharleen Stratton
2010	Brittany Broben

2011	Brittany Broben
2012	Sharleen Stratton
2013	Brittany Broben
2014	Lara Tarvit
2015	Georgia Sheehan
2016	Georgia Sheehan
2017	Georgia Sheehan
2018	Alysha Koloi
2019	Georgia Sheehan
2021	Alysha Koloi

Junior 'A' Boys Diver of the Year

*2010	Marcus Gangell
2011	Matthew Barnard
2012	Domonick Bedggood
2013	Matthew Barnard
2014	
2015	Kurtis Mathews
2016	Kurtis Mathews
2017	
2018	Cassiel Rousseau
2019	Toby Cobb
2021	Liam Davis

Junior 'A' Girls Diver of the Year

*2010	Rebecca Stafford
2011	Sherilyse Gowlett
2012	Sherilyse Gowlett
2013	Emily Meaney
2014	Naomi Gowlett
2015	Georgia Sheehan
2016	Georgia Sheehan
2017	Alysha Koloi
2018	Mackenzie Bowell
2019	Alysha Koloi

Records

Junior 'B' Boys Diver of the Year

2005	Jesse Carver
2007	Jesse Carver
2009	Matthew Barnard
2010	Matthew Barnard
2011	Keelan Bilton-Philp
2013	Kurtis Matthews
2014	Kurtis Matthews
2017	Toby Cobb
2018	Toby Cobb
2019	Liam Davis
2021	Jonah Turner

Junior 'B' Girls Diver of the Year

2005	Sansanee Lagerway
2007	Megan Eckersley
2009	Brittany Broben
2010	Brittany Broben
2011	Lara Tarvit
2012	Lara Tarvit
2013	Georgia Sheehan
2014	Georgia Sheehan
2015	Sophie Johnson
2016	Sophie Johnson
2017	Mackenzie Bowell
2018	Denby Milligan
2019	Kiarra Milligan

Junior 'C' Boys Diver of the Year

1999 – 2004	
2005	Jesse Carver
2007	Matthew Barnard
2008	Matthew Barnard
2009	Keelan Bilton-Philp

2012	Kurtis Matthews
2013	Toby Cobb
2015	Toby Cobb
2016	Toby Cobb
2018	Parker Mitchell

Junior 'C' Girls Diver of the Year

1999 – 2004	
2005	Sansanee Lagerway
2006	
2007	Ashleigh De Muelenaere
2008	Ashleigh De Muelenaere
2009	Gemma Allinson
2010	Lara Tarvit
2011	Naomi Gowlett
2012	Georgia Sheehan
2013	Akayla Quinton
2014	Sophie Johnson
2015	
2016	Denby Milligan
2017	Kiarra Milligan
2018	Abbi Spooner
2019	Sophie Koloj
2021	Lacey Hema

Junior 'D' Girls Diver of the Year

2021	Maggie Grey
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Records

16/18 Boys Diver of the Year

1999 – 2007	
2008	Matthew Duffy
2009	Jordan Weymark
2012	Matt Skennar
2016	Shumpei Komatsu
2019	Markus Perilla
2021	Zachary Picton

16/18 Girls Diver of the Year

1999 – 2007	
2008	Erin Bennett
2009	Sansanee Lagerway
2010	Melanie Russell
2011	Erin Toohey
2012	Mary Holgate
2013	Taylah Harrison
2014	Mary Holgate
2015	Xantheia Pennisi
2016	
2017	Shai-Lea Williams
2018	Michaela Egan
2019	Michaela Egan
2021	Lucinda Harrison

14/15 Boys Diver of the Year

1999 – 2009	
2010	James Ryan
2011	James Ryan
2012	Jack Houghton
2013	Michael Leonard
2014	Michael Leonard
2017	Markus Perilla

14/15 Girls Diver of the Year

2009	Erin Toohey
2010	Mary Holgate
2011	Mary Holgate
2012	Emily Scott
2013	Tasmin Stewart
2014	Finn Dunstan
2015	Natasha Waldroff
2016	Shai-Lea Williams
2017	Kodii Rayson
2018	Jazmyne Purdew
2019	Sascha Noort
2021	Rebecca Barnier

12/13 Boys Diver of the Year

1999 – 2009	
2012	Michael Leonard
2013	Mark Teoh
2014	Mark Teoh
2021	Kobi White

12/13 Girls Diver of the Year

1999 – 2009	
2010	Lucy Larkins
2011	Paige McCartney
2012	Finn Dunstan
2013	Kate Johnston
2014	Natasha Waldroff
2015	Lily Lonsdale
2016	Lily Lonsdale
2017	Sascha Noort
2018	Rebecca Barnier
2019	Rebecca Barnier
2021	Millie Bishop

Records

11 & Under Boys Diver of the Year

1999	
2000	G Mirek
2001	R Middlin
2002	Jesse Carver
2003	Jesse Carver
2004	L Seal
2005	L O'Hara
2007	Jack Font
2008	Jack Font
2009	Alex Bax
2012	Connor Leonard
2013	Cameron Mitchell
2014	Toby Snell
2017	Luke Whitefield
2021	Austin Hughes

11 & Under Girls Diver of the Year

1999 – 2009	
2010	Rachel Walsh
2011	Sophie Johnson
2012	Sophie Johnson
2013	Kiarra Milligan
2014	
2015	Sophie Koloi
2016	
2017	Rebecca Barnier
2018	Abigail Harrison
2019	Millie Bishop
2021	Addison Fairkettle

19/24 Male Diver of the Year

*2017	Shumpei Komatsu
2021	Markus Perilla

25/34 Female Diver of the Year

*2017	Sara Cameron
2018	Sansanee Lagerway
2021	Micheala Egan

50+ Female

*2018	Julie Matkovic
2021	Julie Matkovic

InterClub Tournament (Inaugural 2016)

2016	Paradise Diving Club
2017	Paradise Diving Club
2018	Paradise Diving Club



Financial Statements

Monday, March 21, 2022



The Management Committee
Queensland Diving Association Inc
PO Box 1088
CARINDALE, QLD 4152

Dear Committee Members

RE: AUDIT ENGAGEMENT LETTER

The objective and scope of the audit

You have requested that we audit the financial report of **Queensland Diving Association Inc** which comprises the Balance Sheet as of **31 December 2021** and the income statement, and notes to the financial statements including a summary of significant accounting policies, and the committees' declaration. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this financial report.

The responsibilities of the auditor

We will conduct our audit in accordance with Australian Auditing Standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with 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 to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Organisation'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 Organisation 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

Director: Jason O'Connor CA



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Doc ID: 9e255da3de99f6a9b7eb5cf7fd16f99905c56ba4

The responsibilities of management and identification of the applicable financial reporting framework

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial report in accordance with legislative requirements of the organisation.
- For such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
 - Access to all information of which the directors and management are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
 - Additional information that we may request from the directors and management for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence; and
- For compliance with A New Taxation System (Goods and Services) Act 1999, A New Taxation System (Pay As You Go) Act 1999, the Income Tax Assessment Act 1997, the Fringe Benefits Tax Assessment Act 1986, the Taxation Administration Act 1953 and the Fair Work Act 2009.

As part of our audit process, we will request from management and, where appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit. We look forward to full cooperation from your staff during our audit.

Submitting the audited financial report on the Internet.

It is our understanding that your organisation intends to publish a hard copy of the audited financial report and auditor's report for members, and to electronically present the audited financial report and auditor's report on its internet web site or the Australian Charities and Not-for-Profits Commission web site. When information is presented electronically on a web site, the security and controls over information on the web site should be addressed by the entity to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial information on the entity's web site is beyond the scope of the audit of the financial report. Responsibility for the electronic presentation of the financial report on the entity's web site is that of the governing body of the entity.

Quality Review

As a member of Chartered Accountants Australia and New Zealand we are subject to periodic Professional Practice Quality Assurance Reviews. Unless otherwise indicated, you agree that your records will form part of such a quality assurance review conducted by Chartered Accountants Australia and New Zealand. This quality assurance review is intended to verify our compliance with the standards published by the Australian Ethical Standards Boards and the Australian Auditing Standards. You have full assurance that complete confidentiality will be maintained by Chartered Accountants Australia and New Zealand throughout a Quality Assurance review.

Privacy

Conducting our audit in accordance with Australian auditing standards means that the information we receive during our audit is subject to strict confidentiality requirements. We will not share any information with others without your express written consent.

Ownership of Documents

The documents you submit to us as part of this undertaking, as well as any other original documents, will remain yours. The documents developed by us as part of this engagement, including our audit working papers, remain our property. But the company will always provide you with copies of the documents you need.

Lien over Documents

If services are terminated, no privilege will be exercised on your documents.

Director: Jason O'Connor CA



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Independence

We will provide you with electronic copies of our work papers used in the preparation of the statutory financial statements and any adjusting journal entries to comply with the independent requirements contained in the APES 110 Code of Ethics for Professional Accountants (including Independence Standards) as issued by the Australian Ethical Standards Board.

Financial Reporting Framework

Our audit will be based upon the **Special Purpose framework** for the preparation of the financial report and there may be circumstances in which the form and content of our audit report changes due to the application of the Australian Auditing Standards.

Access to Records and Information

You agree to have your organization provide the auditor with access to all information, records, accounts and information held by your organization.

Limitation of liability

We advise that it is compulsory for members of Chartered Accountants Australia and New Zealand Public Practice Certificate holders to become members of the Chartered Accountants Australia and New Zealand Professional Standards Legislation Scheme and that our liability may be limited under the Professional Standards Legislation.

Fees

Our fees are subject to our fixed price audit tender. We offer a wide variety of payment options including EFT, BPay, Mastercard, Visa and Amex, sorry no cheques.

Termination

This letter will come into effect for future years, unless either party terminates, modifies or replaces this Agreement.

Please sign this letter as being consistent with your understanding of the terms and conditions of our audit of the financial report.

If you would like to discuss any questions related to the terms of our commitment or the content of this letter, please do not hesitate to contact us.

Yours faithfully


Jason O'Connor CA

Signed for on behalf of the Queensland Diving Association Inc

President 

25 / 03 / 2022

Director: Jason O'Connor CA



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QUEENSLAND DIVING ASSOCIATION INCORPORATED

An Incorporated Association

ABN 27 656 805 273

Jason O'Connor CA
PO Box 3361
WARNER QLD 4500

Dear Jason

Re: Representation Letter on behalf of the Committee of Members
--

This representation letter is provided in connection with your audit of the financial report of the **Queensland Diving Association Incorporated** for the year ended **31 December 2021**, for the purpose of expressing an opinion as to whether the financial report is, in all material respects, presented truly and fairly in accordance with Australian Accounting Standards, the Associations Incorporations Act 1981 and the Incorporated rules of incorporation.

We confirm, to the best of our knowledge and belief, the following representations made to you during our audit.

We acknowledge our responsibility for ensuring that the financial report is in accordance with the Accounting Standards, the Associations Incorporation Act 1981, the Associations Incorporation Regulations 1999 and the constitution and confirm that the financial report is free of material misstatements, including omissions.

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent fraud and have disclosed the results of management's assessment of the risk that the financial report may be materially misstated as a result of fraud. We advised that we have no knowledge of any fraud or suspected fraud affecting the association involving management, employees or volunteers or the communication thereof.

General

- 1 All financial records and related data have been made available for inspection. All material transactions have been properly recorded in the accounting records underlying the financial report. An accurate and complete list of members has been provided.
- 2 There have been no irregularities involving any member of management or other members of the Association that could have a material effect on the financial statements.
- 3 There have been no:
 - violations or possible violations of law or regulations, the effects of which should be considered for disclosure in the financial statements or as a basis for recording a contingent loss; or
 - communications from regulatory authorities concerning non-compliance with, or deficiencies in, financial reporting practices.

Assets

- 4 Adequate provision has been made for allowances which may be given and for losses which may be sustained in connection with the collection of accounts receivable and non-trade receivables.
- 5 There were no deficiencies or encumbrances attaching to the title of the Association's assets at reporting date other than those reflected in the financial statements.
- 6 There are no agreements to repurchase assets previously recorded in the accounting records as sold.
- 7 Adequate provision has been made in the financial report for any permanent diminution in the value to the Association of any non-current assets.

Liabilities

- 8 All liabilities which have arisen or which will arise out of the activities of the Association to the end of the financial year have been included in the financial report.

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- 9 There were no contractual commitments for capital expenditure at reporting date not included in the financial report or the notes thereto.
- 10 There were no contingent liabilities, including guarantees, at reporting date which are not disclosed in the financial report or the notes thereto.

Other

- 11 No events have occurred subsequent to reporting date which would require adjustment to or disclosure in the financial report.
- 12 The Association has no plans or intentions that may materially affect the book value or classification of assets and liabilities at reporting date.
- 13 All details concerning related party transactions and related amounts receivable or payable (including purchases, loans and guarantees) have been correctly recorded in the accounting records and have been properly disclosed in the Association's financial report or the notes thereto, either where required by statute or where such disclosure is necessary for the fair presentation of the Association's financial report.
- 14 Other than as detailed in the Association's financial report, the Association is not aware of any breach or non-compliance with the terms of any contractual arrangements, however caused, which could initiate claims on the Association which would have an effect on the Association's financial report.
- 15 The Association has an established procedure whereby the adequacy of insurance cover on all assets and insurable risks is reviewed. This review has been performed, and where it is considered appropriate, assets and insurable risks of the Association are adequately covered by insurance.
- 16 The minutes of committee meetings made available to you are a complete and authentic record of all meetings since 1st January 2021 to the date of this letter. All statutory records were properly kept during the period.
- 17 Records maintained during the period were in accordance with the Associations Incorporation Act 1981 and the Associations Incorporation Regulations 1999.
- 18 We have responded fully to all inquiries made to us during the course of your examination.
- 19 Nothing has come to our attention that would indicate that the financial report is inaccurate, incomplete or otherwise misleading.

Yours faithfully

Queensland Diving Association Incorporated

President



25 / 03 / 2022

QUEENSLAND DIVING ASSOCIATION INCORPORATED

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FINANCIAL STATEMENTS 31 DECEMBER 2021

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Auditor:

Jason O'Connor B. Com CA
www.joconnorptyltd.com.au

QUEENSLAND DIVING ASSOCIATION INCORPORATED

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 \$	2020 \$
INCOME		
ATO Cashflow Boost and Jobkeeper	-	39,500
Club affiliation	700	300
Competitions	14,755	10,122
Courses	1,000	1,402
Diving Australia - marketing contribution	15,000	10,000
Grants received	58,870	38,555
Interest received	607	209
Merchandise sales	8,555	65
Nationals Awards Dinner	4,055	-
Registrations and fees	32,380	27,612
Sundry income	505	114
Uniforms	4,283	1,045
Total Income	140,710	128,924
EXPENDITURE		
Audit fees	770	742
Competition expenses	9,489	3,390
Diving Queensland presentations	1,368	698
Employee entitlements	36,556	42,100
Grant expenses	36,173	11,213
Insurance	750	740
Merchandise purchases	7,365	-
Minor equipment	3,328	-
Nationals Awards Dinner	2,863	-
Printing, postage and stationery	431	690
Rent	2,046	743
Subscriptions	483	681
Sundry expenses	1,982	4,269
Telephone and internet	1,738	1,754
Uniforms	3,531	1,613
Total Expenditure	108,873	68,633
Net Surplus	31,837	60,291

The accompanying notes form part of these statements.

QUEENSLAND DIVING ASSOCIATION INCORPORATED

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BALANCE SHEET AS AT 31 DECEMBER 2021

	2021 \$	2020 \$
CURRENT ASSETS		
Cash on hand	64	116
Cash at bank	43,938	11,444
Cash on deposit	136,031	135,424
Stock on hand	3,376	6,908
Accounts receivables	1,273	50
Total Current Assets	184,682	153,942
CURRENT LIABILITIES		
Accounts payables	1,790	158
PAYG payable	812	1,576
Superannuation payable	840	1,055
Income received in advance	15,750	17,500
Total Current Liabilities	19,192	20,289
NET ASSETS	165,490	133,653
MEMBERS EQUITY		
Accumulated surplus	133,653	73,363
Current year surplus	31,837	60,290
Total Members Equity	165,490	133,653

The accompany notes for part of these statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared to satisfy the financial reporting requirements of the Associations Incorporation Act Queensland 1981.

In the opinion of those charged with governance, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored to satisfy all their information needs.

The financial report has been prepared on an accruals basis and is based on historic costs and does not consider changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Income tax

The association is exempt from income tax in accordance with the provisions of Section 50 of the Income Tax Assessment Act 1997 accordingly no liability is recognised.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the Association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Donations are recognised at the time the funds are deposited into a bank account or a merchant facility held by the Association.

Sponsorship is recognised when it is received or when the right to receive payment is established.

Revenue from recurrent grants is recognised upon receipt and non-recurrent grants are recognised upon meeting the expenditure requirements specified in the agreements.

Other revenue is recognised when it is received or when the right to receive payment is established.

All revenue is stated gross of the amount of goods and services tax (GST).

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial period and which are unpaid. Due to their short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Goods and Services Tax ('GST') and other similar taxes

The Association is not registered for GST all amounts are recognised as part of the cost of the acquisition of the asset or as part of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable.

STATEMENT BY MEMBERS OF COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021

The Members of Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of Committee the Statement of Income and Expenditure, Balance Sheet and Notes to the Financial Statements:

1. Presents fairly the financial position of **Queensland Diving Association Incorporated** as of **31 December 2021** and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Members of Committee and is signed for and on behalf of the Members of Committee by:

President



25 / 03 / 2022

INDEPENDENT AUDIT REPORT

TO THE MEMBERS

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of, **Queensland Diving Association Incorporated** which comprises the statement of income and expenditure and the balance sheet as at the **31 December 2021**, the notes to the financial statement, including a summary of significant accounting policies, and the Statement by the Members of the Committee.

In our opinion the financial report of **Queensland Diving Association Incorporated** been prepared in accordance with Associations Incorporation Act 1981, including.

1. giving a true and fair view of the association's financial position as of **31 December 2021** and of its performance for the year ended on that date.
2. comply with Accounting Policies to the extent described in Note 1 and the Associations Incorporation Act (Qld) 1981.

Basis for opinion

We conducted our audit in accordance with the 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 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, and we have fulfilled our other ethical responsibilities in accordance with the Code. 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 is prepared to assist for the purpose of fulfilling the Association's financial reporting responsibilities under the Associations Incorporation Act (Qld) 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is 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 (Qld) 1981 and to meet the needs of the members. The management's responsibility also includes such internal controls as the officers 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, Management is 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 Management either intent to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Management is responsible for overseeing the Association's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Standards on Auditing 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. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.



Jason O'Connor CA
Chartered Accountant

Liability limited by a scheme approved under Professional Standards Legislation

25 / 03 / 2022

Jason O'Connor B. Com CA

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Officials

Patron

Greg Vickery AO

Board Members

President Ana Croger

Vice President Damian Smith

Treasurer Anita Magee

Sara Cameron

Richard Bishop

Ben Fox

State Administrator

Toni Toohey

Competitions Coordinator

Toni Toohey

Technical Coordinator

Stuart Graymore

Finance Committee

Anita Magee

Ana Croger

Toni Toohey

Technical Committee

Stuart Graymore

Competitions Committee

Toni Toohey

Damian Smith

Matthew Barnard

Clubs

Chandler Diving Club

Paradise Diving Club

RAPS Diving Club

Life Members

Terry Harte

John Sherry

**Graham Deuble*

Alan Smith (2009)

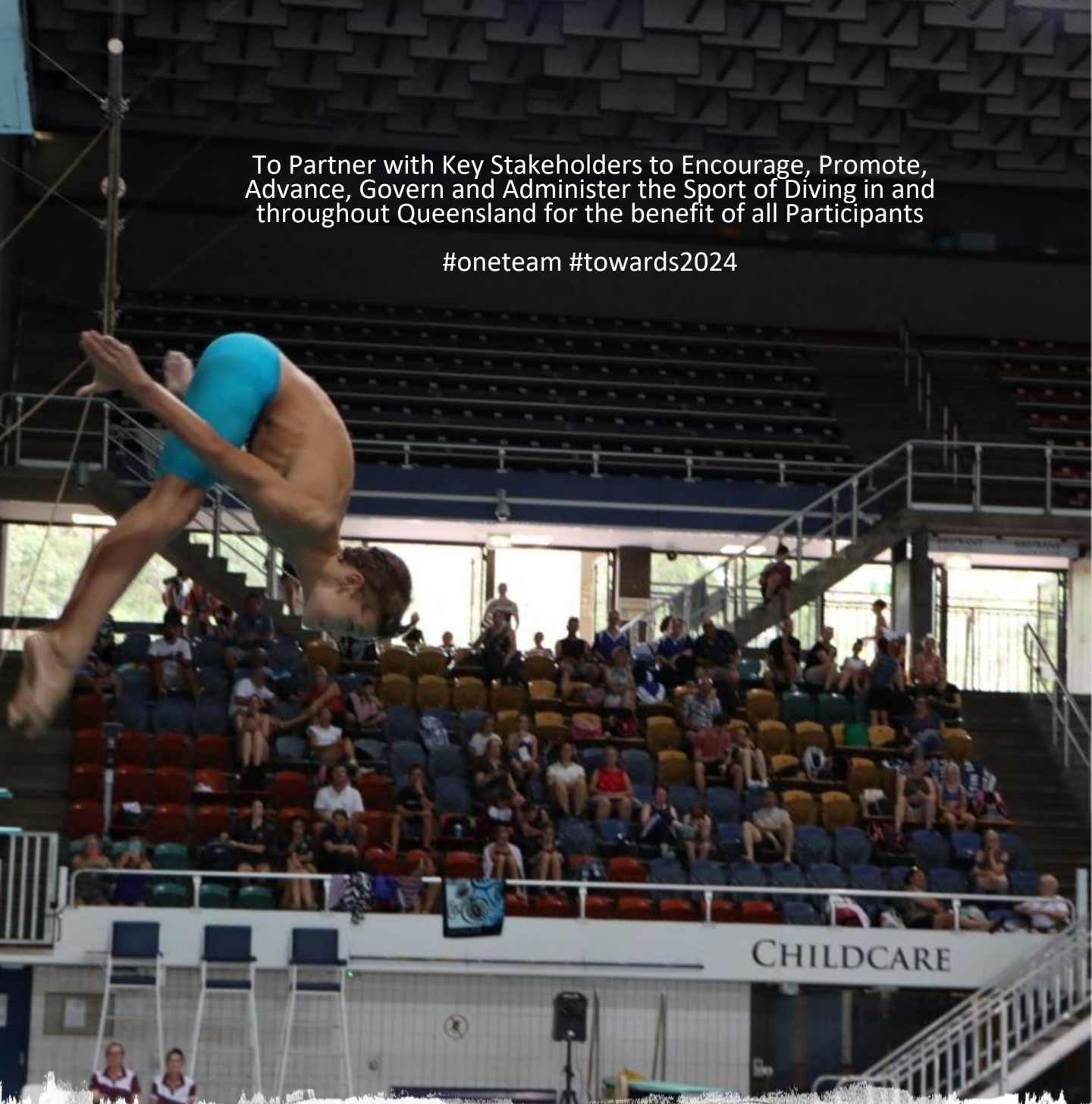
**Dianne Smith (2011)*

Heidi Graymore (2017)

Toni Toohey (2017)

Auditor

Jason O'Connor CA



To Partner with Key Stakeholders to Encourage, Promote,
Advance, Govern and Administer the Sport of Diving in and
throughout Queensland for the benefit of all Participants

#oneteam #towards2024

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Queensland
Government