

Statement of Financial Standing

Provider Details

Provider Name: ACPE Limited trading as The Australian College of Physical Education

TEQSA Provider ID: TEQSA PEV12066

CRICOS Provider Code: 01822J

ABN: 28 107 480 848

Date of Financial Standing: 31 December 2023

Directors' Declaration

ACPE Limited
Directors' declaration
31 December 2023

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Simplified Disclosures, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 31 December 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



Kevin Saul Kalinko
Director



Debbie Le Roux
Director

3 April 2024

Australian College of Physical Education
ABN 28 107 480 848

ACPE Limited trading as The Australian
College of Physical Education
ACPE is a Higher Education Provider
CRICOS Provider Code: 01822

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Sydney Olympic Park
NSW 2127 Australia

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NSW 2138 Australia

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Auditor's independence declaration:




CHARTERED ACCOUNTANTS - SINCE 1969

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF
THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF ACPE LIMITED**

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of ACPE Limited. As the lead audit partner for the audit of the financial report of ACPE Limited for the year ended 31 December 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Name of Firm Gold Group Consulting

Name of Partner 
Anthony John Coote

Date 4th April 2024

Address Level 4, 7 Bay Street, Southport, QLD, 4215

TRADITIONAL VALUES - TODAY'S EXPERTISE

ACCOUNTING | TAX | GST | SMSF | BUSINESS CONSULTING | AUDIT

ABN. 84 569 921 699 P. (07) 5532 2855 E. ENQUIRIES@GOLD-GROUP.COM.AU LEVEL 4, 7 BAY ST SOUTHPORT QLD 4215
F. (07) 5532 4563 W. WWW.GOLD-GROUP.COM.AU PO BOX 428 SOUTHPORT QLD 4215

LIMITED LIABILITY BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

Auditor's opinion:



CHARTERED ACCOUNTANTS - SINCE 1969

Independent Auditor's Report

To the members of ACPE Limited

Report on the audit of the financial Report

Opinion

We have audited the financial report of ACPE Limited (the Company), which comprises the statement of financial position as at 31 December 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements including a summary of significant accounting policies and the directors' declaration.

In our opinion:

the accompanying financial report of the Company is in accordance with the Corporations Act 2001, including:

- i. giving a true and fair view of the company's financial position as at 31 December 2023 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards - Reduced Disclosure Requirements and the Corporations Regulations 2001.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Corporations Act 2001* 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 ACPE Limited, 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.

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

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 31 December 2023, 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.

TRADITIONAL VALUES - TODAY'S EXPERTISE

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LIMITED LIABILITY BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION



ACPE
AUSTRALIAN COLLEGE OF
PHYSICAL EDUCATION

CHARTERED ACCOUNTANTS - SINCE 1969



Responsibilities 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 and the Corporations Act 2001 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 Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.



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.

Auditor's name and signature:

Anthony John Coote



Name of firm:

Gold Group Consulting

Address:

Level 4, 7 Bay Street, Southport, QLD, 4215

Dated this

4th day of April 2024

https://connectonline.asic.gov.au/RegistrySearch/faces/landing/SearchRegisters.jspx?_adf.ctrl-state=h3w66z8rt_40

Tuition Assurance Details:

Tuition assurance protects students in the event that an institution defaults, that is, ceases to deliver their course, or closes a campus on which it is offered, or closes the institution entirely after the students have commenced a course but before they complete it. As an approved higher education provider under the Higher Education Support Act 2003, ACPE LIMITED ABN: 28107480848 ACN: 107480848 must meet the tuition assurance requirements or be exempt from those requirements. Tuition assurance for international and domestic students is provided through the Australian Government's Tuition Protection Service (TPS). ACPE is a member of this service.

<https://acpe.edu.au/uploads/2021/06/Tuition-Assurance-Statement-2021.pdf>