

**Borneo
Orangutan
Survival (BOS)
Australia
Incorporated**

ABN 46 485 375 414

**Annual Report
For the year
ended 30th June
2019**



BOS Australia

Borneo Orangutan Survival (BOS) Australia Incorporated

ABN 46 485 375 414

TABLE OF CONTENTS

	Page
PRESIDENT'S REPORT	2
STATEMENT OF COMPREHENSIVE INCOME	4
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF CHANGES IN EQUITY	6
STATEMENT OF CASH FLOW	7
NOTES TO THE FINANCIAL STATEMENTS	8 - 13
DIRECTORS DECLARATION	14
AUDITORS REPORT	15 -16
AUDITORS'S INDEPENENDENCE DECLARATION	17

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

PRESIDENT'S REPORT

The President presents his report together with the financial statements for the year ended 30th June 2019. The names of the committee members in office at any time during the financial year are as follows:

	Role	Commenced	Resigned
Anthony Gilding	President	July 2012	
Louise Grossfeldt	Vice President	July 2012	
Catherine Heawood	Ordinary	October 2012	
Lauren Jenkins	Secretary	September 2014	
Susan Griffiths	Treasurer	November 2016	
Emma Dunphy	Ordinary	November 2016	October 2018
Kerin Welford	Ordinary	November 2016	

Principal activities

Borneo Orangutan Survival (BOS) Australia Incorporated ("BOS Australia") contributes to the conservation and protection of orangutans and their habitat by fundraising and increasing awareness. It does so by funding, supporting, and assisting with the activities undertaken by the Borneo Orangutan Survival (BOS) Foundation ("BOS Indonesia") domiciled in Bogor, Indonesia for the protection, preservation and survival of orangutans. The principal activities remained unchanged during the year.

The Association is an endorsed charity and it therefore does not pay income tax under the Income Tax Assessment Act 1997.

Review of Operations

The comprehensive income/ (loss) of the Association for the financial year amounted to a loss of (\$28,520), a decrease of \$15,709 compared to comprehensive (loss) of (\$12,811) for 2017/18.

A review of the operations of the Association during the financial year and results of those operations found the following:

** Total Revenues decreased by \$80,145 (or by 24.1 %) from \$ 332,579 (2017/18) to \$252,434 (2018/19)*

** Total Expenses decreased by \$64,437 (or by 18.66 %) from \$345,390 (2017/18) to \$280,954 (2018/19)*

** Net Assets decreased by \$29,643 (or 11.27 %) from \$ 258,365 (2017/18) to \$229,845 (2018/19).*

No significant changes in the company's state of affairs occurred during the financial year.

Review of Operations

The year has focused on more releases. We have helped fund the release of 402 Orangutans back in the wild since 2012. The programme has been acclaimed as one of the most successful wildlife release programs ever and we continue to focus on releases as our priority.

We still have over 500 orangutans in our care. That includes over 200 who have been designated as un-releasable for various health reasons. Another of our priorities is enrichment of these orangutan's lives, so they can be as comfortable as possible. Our VP Lou Grossfeldt has been active in this area and has travelled to Borneo with Australian volunteers to provide hands on assistance. We have also sent Australian volunteers to help maintain facilities for these orangutans. That program will be continued and expanded this year.

We launched a volunteer tour to Borneo program this year and will operate again in 2019-20. The program allows our visitors to experience hands on the work being done to prepare Orangutans for release. It is also a positive fundraiser.

In 2018 we completed a large solar installation at the Special Care Unit in Samboja Lestari. This has been a great success and we are hoping to install a much larger solar solution following a more detailed evaluation which we conducted this year. We are currently searching for funding partners.

We are pleased with our support for Borneo projects. The funding for the release program, the enrichment program and other financial support sent to BOS Indonesia was raised through your donations, orangutan adoptions, merchandise sales and other fundraising events and efforts organised by volunteer groups and the committee. To our donors, volunteers and our committee we extend our sincere gratitude.

The challenges of Orangutan conservation and habitat protection continue to be our major focus and whilst we have by no means solved this problem, we have made many positive moves which have enriched the lives of many Orangutans and offered them a safe place to live their natural lives.

Subsequent events

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of BOS Australia.

Future developments

A report on your new committee's action plan for 2019-2020 will be presented at the AGM.



Tony Gilding
President



Louise Grossfeldt
Vice President

Dated 23rd October 2019 _____

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Statement of Comprehensive Income
For the financial year ended 30 June 2019

	Note	Year ended 30 June 2019 \$	Year ended 30 June 2018 \$
Continuing operations			
Revenue			
Donations received	2	249,390	330,432
Fundraising revenue	2	0	0
Merchandise sales	2	1,093	84
Other revenue	2	1,952	2,063
Total revenue	2	252,434	332,579
Expenses			
BOS Indonesia financial support	3	124,043	164,309
Other Orangutan project costs	3	18,019	17,237
Fundraising expenses	3	49,447	59,747
Cost of merchandise sold	3	168	66
Marketing costs	3	26,182	22,106
Other expenses	3	63,096	77,925
Total expenses	3	280,954	345,390
TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE YEAR		<u>(28,520)</u>	<u>(12,811)</u>

The accompanying notes form part of these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Statement of Financial Position
as at 30 June 2019

	Note	30 June 2019	30 June 2018
		\$	\$
ASSETS			
Current Assets			
Cash and bank balances	5	158,470	178,019
Inventories		0	1,813
Receivables	6	15,448	23,848
Total Current Assets		173,918	203,680
Intangible Assets	7	59,401	59,282
Total Assets		233,319	262,962
LIABILITIES			
Current Liabilities			
Trade and other payables	8	3,473	4,597
Total Current Liabilities		3,473	4,597
Total Liabilities		3,473	4,597
Net Assets		229,845	258,365
EQUITY			
Capital and reserves			
Reserves and accumulated funds	4	229,845	258,365
Total Equity		229,845	258,365

The accompanying notes form 5part of these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Statement of Changes in Equity
For the financial year ended 30 June 2019

	Note	Total funds 30 June 2019 \$	Total funds 30 June 2018 \$
Balance as at 1 July 2017	4	271,176	142,648
Profit/ (Loss) for Year		<u>(12,811)</u>	<u>128,528</u>
Balance as at 30 June 2018	4	258,365	271,176
Profit/ (Loss) for Year		<u>(25,520)</u>	<u>(12,811)</u>
Balance as at 30 June 2019	4	<u>229,845</u>	<u>258,365</u>

The accompanying notes form part of these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Statement of Cash Flow
For the financial year ended 30 June 2019

	Note	Year ended 30 June 2019 \$	Year ended 30 June 2018 \$
Cash flows from operating activities			
Receipts from customers including government subsidies		260,341	311,021
Payments to suppliers and employees		(280,383)	(400,075)
Interest received		492	713
Net cash inflows from operating activities		(19,549)	(88,341)
Cash flows from investing activities			
Net cash (used in)/generated by investing activities		0	0
Cash flows from financing activities			
Net cash flows from financing activities		0	0
Net increase/(decrease) in cash and cash equivalents	5	(19,549)	(88,341)
Cash and cash equivalents at beginning of year		<u>178,019</u>	<u>266,360</u>
Cash and cash equivalents at end of year	5	<u>158,470</u>	<u>178,019</u>

The accompanying notes form part of these financial statements.

Borneo-Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Notes to the financial statements
For the financial year ended 30 June 2019

Note 1 Summary of Significant Accounting Policies

Financial reporting framework

The incorporated association is not a reporting entity because in the opinion of the directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the financial reporting requirements of the Australia Charities and Not-for-profits Commission Act 2012 (ACNC Act), Associations Incorporation Act 2009, and the following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031	Materiality
AASB 1048	Interpretation and Application of Standards
AASB 1054	Australian Additional Disclosures

Statement of compliance

The financial report has been prepared in accordance with the requirements of the Australian Accounting Standards-Reduced Disclosure Requirements and other authoritative pronouncements of the Australian Accounting Standards Board. Preparation under the Australian Accounting Standards is in line with the amendment to the NSW Incorporated Associations reporting requirements. The financial report was authorised for issue by the committee and its members on the 28th day of October 2019.

Basis of preparation

The financial report has been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for the assets. All amounts are presented in Australian dollars and rounded to the nearest dollar.

Adoption of new and revised Accounting Standards

In the current year, the Entity has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to the operations of the Entity and effective for the current annual reporting period.

Accounting policies

The financial statements are prepared on a going concern basis. The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Goods and services tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST) except:

- where the GST incurred is not recoverable from the Australian Taxation Office ("ATO"), it is recognised as part of the cost of acquisition of the asset or as part an item of expense; or
- for receivables and payables which are recognised inclusive of GST

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Notes to the financial statements
For the financial year ended 30 June 2019

Note 1 Summary of Significant Accounting Policies (continued)

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

(b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

The following specific recognition criteria must be met before revenue is recognised.

Sale of goods

Revenue from the sale of goods is recognised when

- the Association has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Association retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Association; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Interest

Revenue is recognised as the interest accrues (using the effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument) to the net carrying amount of the financial asset.

The interest revenue is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably.

(b) Revenue recognition Continued

Donations and Bequests

The timing of the recognition of contributions from donations and bequests depends on when control of these contributions or right to receive these contributions is obtained, which is usually upon receipt of the monies.

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Notes to the financial statements
For the financial year ended 30 June 2019

Note 1 Summary of Significant Accounting Policies (continued)

(c) Income tax

As the Association is an endorsed charity, it does not pay income tax under the Income Tax Assessment Act 1997.

(d) Cash and cash equivalents

Cash comprises cash on hand and demand deposits held with banks. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, which are subject to an insignificant risk of changes in value, and have a maturity of six months or less at the date of acquisition.

(e) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

(f) Critical accounting estimates and judgements

The directors evaluate any estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

There are no material estimates or judgments impacting on the financial report for the year ended 30 June 2019.

Borneo Orangutan Survival (BOS) Australia Incorporated

ABN 46 485 375 414

Notes to the financial statements For the financial year ended 30 June 2019

Note 2 Revenue

	Year ended 30 June 2019 \$	Year ended 30 June 2018 \$
Donations received		
Regular Donations	129,410	111,417
Significant Donations	10,700	143,023
Rainforest Sq. Meters	80	1,520
Orangutan adoptions	91,586	74,057
Donations – Enrichment Tours	15,176	0
Virtual gift certificates	<u>2,439</u>	<u>415</u>
	249,390	330,432
Fundraising income		
Event income	0	0
Auction income	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Merchandise sales	1,093	84
Other revenue		
Membership fees	1,459	1,350
Interest received	<u>492</u>	<u>713</u>
	1,952	2,063
Total Revenue	<u>252,434</u>	<u>332,579</u>

Note 3 Expenses

		\$
<u>Direct Expenses</u>		
BOS Indonesia financial support	124,043	164,309
Other Orangutan projects (including Orangutan Enrichment, Sewerage projects, VET equipment)	18,019	17,237
Fundraising expenses	49,447	59,747
Cost of merchandise sold	168	66
Marketing costs	<u>26,182</u>	<u>26,105</u>
<i>Total Direct Expenses</i>	217,858	267,474
<u>Other Expenses</u>		
Bank charges, merchant fees and commissions paid	11,156	10,842
Accounting, audit and filing fees	5,062	6,008
Administration	18,830	21,610
Insurance & legal costs	1,695	1,746
Postage, printing, stationery and telephone	3,819	6,561
Travel	5,402	9,295
Website and IT costs	15,483	21,865
All other costs	<u>1,648</u>	<u>0</u>
<i>Total Other Expenses</i>	63,096	77,927
Total Expenses	<u>280,954</u>	<u>345,391</u>

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Notes to the financial statements
For the financial year ended 30 June 2019

Note 4 Reserves and Accumulated Funds

	2019	2018
	\$	\$
Accumulated Funds		
Accumulated funds brought forward	258,365	271,176
Surplus/ (Loss) for the year	<u>(28,520)</u>	<u>(12,811)</u>
<i>Total Accumulated Funds</i>	<u>229,845</u>	<u>258,365</u>
Reserves		
Opening balance	0	0
Total Reserves	0	0
Total Equity	<u>229,845</u>	<u>258,365</u>

Note 5 Notes to the Statement of Cash Flow

a) Reconciliation of cash and cash equivalents

2019	2018
\$	\$

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise the following at 30th June 2019:

Cash at bank	158,470	178,019
Total cash and cash equivalents	<u>158,470</u>	<u>178,019</u>

b) Reconciliation of cash flows from operations

Operating surplus / deficit	(28,520)	(12,811)
(Increase)/ decrease in receivables	8,400	(20,845)
(Increase)/ decrease in inventories	1,813	0
(Increase)/ decrease in other assets	(119)	(59,282)
Increase/(decrease) in payables	(1,124)	4,597
Net cash provided by / (used in) operating activities	<u>(19,549)</u>	<u>(88,341)</u>

Note 6 Trade and Other Receivables

	2019	2018
	\$	\$
Current		
Undeposited funds	14,847	19,246
GST Receivable	<u>601</u>	<u>4,601</u>
Current Receivables	<u>15,448</u>	<u>23,847</u>

Borneo Orangutan Survival (BOS) Australia incorporated
ABN 46 485 375 414

Notes to the financial statements
For the financial year ended 30 June 2019

Note 7 Intangible Assets

	2019	2018
	\$	\$
Website Development	20,678	25,848
Salesforce Integration	<u>38,723</u>	<u>33,434</u>
Intangible Assets	<u>59,401</u>	<u>59,282</u>

Note 8 Trade and Other Payables

Current		
Accrued expenses	3,473	4,597
Trade payables	<u>0</u>	<u>0</u>
Current Payables	<u>3,473</u>	<u>4,597</u>

Note 9 Commitments and Contingencies

The Association has neither contingent liabilities nor financial commitments, except for those arising in the normal course of operations.

Note 10 Related Party Transactions

The Committee are voluntary and receive no compensation for their services on the Committee. There were no loans to committee members. There were no transaction with key management personnel during 2019.

Note 11 Remuneration of Auditors

Review of the financial report:

2019	2018
\$1,800	\$1,100

The Auditor of the financial reports of Borneo Orangutan Survival (BOS) Australia for the year ended 30th June 2018 was Cannings & Flynn Pty Ltd. and the reviewer of the financial reports of Borneo Orangutan Survival (BOS) Australia for the year ended 30th June 2017 was Quality Financial Solutions Pty Ltd.

Note 12 Details of the Association

Registered Office:

Postal address: PO Box 3916, Mosman NSW 2088

Telephone: +61 2 9011 5455

Website: <https://www.orangutans.com.au>

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Directors' Declaration

The directors declare that the entity 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 Directors' opinion:

- there are reasonable grounds to believe that the Association will be able to pay all of its debts as and when they become due and payable; and
- the financial statements and notes, thereto are in accordance with the Associations Incorporation Act 2009 and satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 including compliance with accounting standards and giving a true and fair view of the financial position at that date and performance of the Association for the year then ended 30 June 2019,

This declaration is signed in accordance with a resolution of the Board of Directors made pursuant to subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.



Mr Anthony (Tony) Gilding
President



Ms Louise Grossfeldt
Vice President

Dated 23rd October 2019

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Independent Auditor's Report
For the year ended 30th June 2019

Opinion

I have audited the financial report of Borneo Orangutan Survival (BOS) Australia Incorporated (the Association) which comprises the balance sheet as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by directors.

In my opinion, the accompanying financial report of Borneo Orangutan Survival (BOS) Australia Incorporated is prepared, in all material respects, in accordance with:

- a) The Associations Incorporation Act 2009 and the Australian Charities and Not-for-profits Commission Act 2012, including:
 - (i) giving a true and fair view of Borneo Orangutan Survival (BOS) Australia Incorporated's financial position as at 30 June 2019 and its performance for the year ended on that date; and,
 - (ii) complying with Accounting Standards in Australia and the Associations Incorporation Act 2009 of NSW; and
- b) Other mandatory professional reporting requirements.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am 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 my audit of the financial report in Australia. I have also fulfilled my other responsibilities in accordance with the Code.

The Association made available its accounting records for our audit on 20th August 2019.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion and audit evidence test checked or verified was limited to only cash that was first entered into the Association's first books of entry into the accounts.

The Financial Statements of the Company for the year ended 30 June, 2019, that I have now audited, relates to the following key account amounts:

<i>Total Revenue</i>	<i>\$252,434</i>
<i>Total Expenditure</i>	<i>\$280,954</i>
<i>Total Comprehensive income (Loss) for the year</i>	<i>(\$28,520)</i>
<i>Total Assets</i>	<i>\$233,319</i>
<i>Total Liabilities</i>	<i>\$3,473</i>
<i>Net Assets</i>	<i>\$229,845</i>

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

Those charged with governance are responsible for the other information. The other information comprises the information included in Borneo Orangutan Survival (BOS) Australia Incorporated's annual report for the year ended 30 June 2019, but does not include the financial report and my auditor's report thereon.

Chartered Accountants, Accountants and Advisors
Cannings & Flynn Pty Ltd A.C.N 108 438 035 t/a Cannings & Co ABN 61 450 636 822
Liability limited by a scheme approved under Professional Standards Legislation
Directors – Jeffrey D Cannings, MBA, Dip.Tech. (Comm), Dip.Ed., FCA, CTA, FTPA (Tax) & Brian Flynn, B.Comm, ACA.

Office: Level 1, 1A Sydenham Road, Brookvale, NSW 2100 Ph: (02) 9905 7599 Fax (02) 9905 3044
Postal Address: PO Box 6131, Narraweena, NSW 2099, Australia Email: jcannings@canningsandco.com.au Website: www.canningsandco.com.au

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Independent Auditor's Report
For the year ended 30th June 2019 (continued)

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

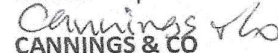
The Directors of Borneo Orangutan Survival (BOS) Australia Incorporated are responsible for the preparation of the financial report in accordance with the Associations Incorporation Act 2009 and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Borneo Orangutan Survival (BOS) Australia Incorporated'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Borneo Orangutan Survival (BOS) Australia Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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 on the basis of the financial report.


CANNINGS & CO

Chartered Accountants


Mr Jeffrey David Cannings, FCA, CTA
Registered Company Auditor

Dated this 23 Day of September 2019

Chartered Accountants, Auditors and Advisors

Cannings & Flynn Pty Ltd A.C.N 108 438 035 t/a Cannings & Co ABN 61 450 636 822

Liability limited by a scheme approved under Professional Standards Legislation

Directors – Jeffrey D Cannings, MBA, Dip.Tech. (Comm), Dip.Ed., FCA, CTA, FIPA (Tax) & Brian Flynn, B.Comm, ACA.

Office: Level 1, 1A Sydenham Road, Brookvale, NSW 2100 Ph: (02) 9905 7599 Fax (02) 9905 3044

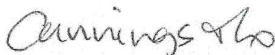
Postal Address: PO Box 6131, Narraweena, NSW 2099, Australia Email: jcanings@canningsandco.com.au Website: www.canningsandco.com.au

Borneo Orangutan Survival (BOS) Australia Incorporated
ABN 46 485 375 414

Auditor's Independence Declaration
For The Year Ended 30 June 2019
To The Directors of Borneo Orangutan Survival (BOS) Australia

I declare that, to the best of my knowledge and belief, during the year ended 30th June 2019 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Associations Incorporation Act 2009 and the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and,*
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.*


CANNINGS & CO

Chartered Accountants



Mr Jeffrey David Cannings, FCA, CTA

Registered Company Auditor

Dated this 23.....Day of September 2019

Chartered Accountants, Auditors and Advisors

Cannings & Flynn Pty Ltd A.C.N 108 438 035 t/a Cannings & Co ABN 61 450 636 822

Liability limited by a scheme approved under Professional Standards Legislation

Directors – Jeffrey D Cannings, MBA, Dip.Tech. (Comm), Dip.Ed., FCA, CTA, FTPA (Tax) & Brian Flynn, B.Comm, ACA.

Office: Level 1, 1A Sydenham Road, Brookvale, NSW 2100 Ph: (02) 9905 7599 Fax (02) 9905 3044

Postal Address: PO Box 6131, Narraweena, NSW 2099, Australia Email: jcanings@canningsandco.com.au Website: www.canningsandco.com.au