

# STATEMENT OF FINANCIAL STANDING

## Provider Details

Provider Name: Le Cordon Bleu Australia Pty Ltd  
ABN: 18 081 849 185  
Date of Financial Standing: 16/07/2018

## 1. Directors' Declaration

**Le Cordon Bleu Australia Pty Ltd**  
ABN: 18 081 849 185

### Directors' Declaration

The directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 4 to 17, are in accordance with the *Corporations Act 2001* and:
  - (a) comply with Accounting Standards as stated in Note 1; and
  - (b) give a true and fair view of the Company's financial position as at 31 December 2017 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director

  
Andre Jean Marie Coitreau

Director

  
Nicholas Craig Garner

Dated this 12th day of July 2018

## 2. Auditor's Opinion

### Opinion

We have audited the accompanying financial report, being a special purpose financial report of Le Cordon Bleu Australia Pty Ltd (the Company), which comprises the statement of financial position as at 31 December 2017, 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, and 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 2017 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 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 the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### MOORE STEPHENS



Graeme Rodda  
Director

Adelaide

Dated this 12th day of July 2018

## 3. CFO confirmation

Tuition Assurance: Le Cordon Bleu Australia meets the specified tuition assurance requirements through current membership of the TAFE Directors Australia Scheme from 1 January to 31 December 2018.