

2021 Annual Report
of
HEARTS OF HOPE AUSTRALIA LIMITED

ABN 70 110 635 517



~ Supporting Families living with complex Congenital Heart Disease ~

**CORPORATIONS ACT
A COMPANY LIMITED BY GUARANTEE**

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Chairman's Message

It is my pleasure to present this report on the activities of Hearts of Hope Australia Limited (HoH) for the financial year ended 30 September 2021.

I would like to thank everyone that has contributed to HoH over the last year. It would be impossible for us to meet our goals without the dedication of my fellow Directors, the Executive and the members that provide such great support to the new families we meet each year. I would especially like to thank retiring Director, Judith Lillis, for her invaluable contribution to Hearts of Hope Australia over many years.

On behalf of the Directors, I would also like to express our appreciation to everyone including businesses and organisations that supported us through their generous donations and assistance with fundraising events.

Cs Óvári

Csaba Óvári

Chairman

Hearts of Hope Australia Limited

DATED this the 14th day of December 2021

OUR MISSION

Hearts of Hope Australia Limited is a charitable and non-profit organisation that was set up for the benefit of members of the public who suffer from and/or are interested in Complex Congenital Heart Disease. As such, our principal objectives are to:

Relieve the suffering and distress of individuals affected by complex congenital heart disease by providing non-medical support, information and other assistance to:

- the sufferers of these conditions,
- their parents, carers and families, including
- those families that have lost their children to these conditions.

Engage in charitable works to alleviate suffering and ameliorate the spiritual, physical and financial circumstances of those who suffer from complex congenital heart disease, including the provision of:

- assistance and support to families living away from home for extended periods whilst their children are hospitalised,
- information to allow parents to advocate for and make the right decisions for their children,
- goods and services to increase the comfort of hospitalised children,
- organised events where the children and their families can enjoy social activities, and
- medical equipment to improve the management of these diseases.

Raise community awareness of complex Congenital Heart Disease:

- Our goal is to create a broader understanding of the challenges faced by families and their children who are affected by these conditions by disseminating information about Congenital Heart Disease.

Support the Medical Community by:

- providing feedback and information about our activities to hospitals, doctors and other medical professionals,
- raising funds to support paediatric cardiac research programs in Australia that lead to higher survival rates and a better quality of life for children born with heart conditions; and
- for the purchase of medical equipment.

Work co-operatively with other organisations that share our goals.

STRATEGIES

Hearts of Hope Australia has developed the following programs to help us achieve our goals:

1. Community Education and Awareness

Even though 1 in every 100 children is born with a heart disease, the level of community awareness of such conditions remains very low in comparison to other childhood diseases. Raising awareness, so that there is a better understanding of complex congenital heart disease in the broader community is a primary goal of Hearts of Hope Australia. We address this issue by publishing material such as information brochures and posters that are distributed to hospitals and the broader community. We also encourage our member families to have their stories presented to the public through popular media such as newspapers, magazines and TV current affairs programs.

2. Medical Equipment Assistance Program

The quality of life of sufferers of complex congenital heart conditions can be considerably enhanced by ensuring they have access to equipment that allows better control of their condition. Hearts of Hope Australia introduced the Medical Equipment Assistance Program to help meet these needs.

Equipment such as CoaguChek instruments for home monitoring of INR are provided to children through this program. The purchase of such medical equipment is targeted at areas of greatest need and will be funded primarily through grant applications and fundraising events carried out in the region where the equipment is required.

In addition to providing medical equipment for personal use, MEAP has been extended to purchase equipment for health care providers such as Cardiac Wards, Intensive Care Units, and Clinics etc. Such purchases will be made as needs are identified and HoH funding is available for this purpose.

3. Medical Research Funding

Medical research can significantly improve the quality of life of sufferers of congenital heart disease. HoH reserves 10% of funds from charitable collections to support organisations that carry out research that helps improve mortality rates and the quality of life of the survivors of complex CHD's.

4. In-Patient Assistance

Sufferers of complex congenital heart disease may require hospitalisation for medical tests, procedures and surgery on many occasions throughout their life. Hearts of Hope Australia has implemented a Program to provide goods and services, and financial assistance to in-patients, and their carers in order to help relieve the distress of those members of the community affected by complex congenital heart disease. These goods and services may be provided directly by Hearts of Hope or through other support services.

5. Support Group Services

HoH support services have been put in place for all sufferers of complex congenital heart disease and those that care for them. HoH engages in a variety of activities to support children and their carers including:

(a) Bereavement Support

As some children do not survive the heart conditions they are born with, HoH believes that bereavement support is an integral part of the services we provide to families.

(b) Family and Children's Events / Functions

The organisation provides funding for family get-togethers to encourage social interaction of all members of the community affected by complex congenital heart disease.

(c) Newsletter

Newsletters featuring family stories, photos and other information to help support families that have children with complex congenital heart disease are published from time to time. The newsletter content also makes it very suitable to support our aims to raise awareness of CHD's in the broader community. Additionally, electronic newsletters are sent to our members to keep them up to date on the organisation's activities.

(d) Telephone Counselling Services

Telephone support service plays an important role in helping parents advocate for their children. Hearts of Hope Australia has a team of volunteers to further enhance this service. HoH provides funding for the training of volunteer counsellors.

(e) HoH Website Resources and Online Services

The HoH website provides up to date and accurate information about complex congenital heart disease such as Hypoplastic Left Heart Syndrome. It also serves as a portal to HoH services such as the HoH email support group.

(f) Children's Gifts

HoH provides gifts to gravely ill children to help alleviate their distress and suffering.

(g) Care Packs

Many families are required to spend extended periods away from home while their children undergo lifesaving surgeries. Often this involves moving interstate for several months. HoH has a program in place to deliver essential goods to these families while they settle into their new surroundings.

REVIEW OF OPERATIONS

The current health crisis continued to impact on the operations of HoH in 2020-21. In addition to limited opportunities for fundraising, some of our client programs were affected by the restrictions put in place to prevent the transmission of Covid-19. On a more positive note, HoH has received some sizable donations during this period, including \$5,000 from a national office supply company to support Tasmanian families. The following is a summary of our activities:

1. Community Education and Awareness

HoH brochures were not distributed during 2020-21.

Future Directions: HoH will continue to publish and distribute the HoH brochure into the foreseeable future.

2. Medical Equipment Assistance Program

The Royal Children's Hospital approached HoH in 2020 requesting assistance with the provision of INR monitoring services that they provide. Given the sizable donation received to support Tasmanian families, the Executive Committee agreed to provide funding to the RCH for the purchase of CoaguChek consumables for Tasmanian families.

Future Directions:

- CoaguChek INR monitoring equipment will be purchased for children as needs arise. HoH will continue to seek expressions of interest for the supply of CoaguChek INR monitoring equipment over the coming year. All applications for assistance under this program will be assessed by the HoH Executive Committee.
- Additional fundraising activities will be carried out by HoH as needed to allow other families and healthcare providers to apply for assistance through this program.

3. Medical Research Funding

A total of \$5,756 was received in 2020-21 by way of donations. With funds reserved from the previous years (\$711) there is now a minimum of \$1,287 available for donation to a medical research program in 2020-21.

Future Directions: This is an ongoing commitment by HoH. A minimum of 10% of gift revenue received is allocated to this program.

4. In-Patient Assistance

HoH did not receive any requests for assistance from carers of children with complex congenital heart disease during 2020-21.

Future Directions: HoH will continue to assist families in relation to seeking medical advice and attaining appropriate treatment for children suffering from complex congenital heart disease.

5. Support Group Services

During 2020-21, HoH continued to provide a variety of support services including provision of online resources via our website and responding to telephone and email enquiries from families affected by congenital heart disease. Unfortunately, we were unable to hold our annual family get-together and the memorial service for those children that lost their battle with heart disease.

Future Directions: HoH will continue to provide a broad range of support-based programs to assist members of the community that are affected by complex congenital heart disease. Resources will be allocated to activities that provide the most effective means of attaining the goals of the organisation.

Operating Results

The Company recorded a Surplus of \$5,248 (2020: Deficit of \$859).

Future Developments

Fundraising activities planned by the Company will appreciably increase the scope of the Programs of Hearts of Hope Australia.

Post-Financial Year Events

A matter has continued to evolve since 30 September 2021 that has significantly affected, or may significantly affect:

- (a) the entity's operations in future financial years, or
- (b) the results of those operations in future financial years, or
- (c) the entity's state of affairs in future financial years.

The COVID19 pandemic is likely to induce some changes in the state of affairs of the Company during the financial period ended 30 September 2022. The Board of Directors will take all necessary measures to preserve capital and shepherd the Company through this uncertain period.

Principal Activities

Hearts of Hope Australia is a non-profit health promotion charity that supports members of the community that are affected by complex congenital heart diseases. Our policies and the outcomes reported on above are indicative of our principal activities.

Directors' Report

Significant Changes in State of Affairs

There have not been any significant changes in the State of Affairs of the Company during the financial year.

DIRECTORS' INFORMATION

The Directors in office during the financial year and up to the date of this report are as follows:

Name:	Csaba László Óvári	(Chairman)
Appointed:	23 August 2004	
Qualifications and Experience:	Csaba Óvári has had 20 years' experience in information and financial management in the public sector. He has also worked in the private sector as an owner/operator of an architectural design studio for a period of 10 years.	
Meetings Attended:	Board of Directors – 2/2	Executive Committee – 4/4

Name:	Joanne Crisp	(Treasurer)
Appointed:	31 August 2005	
Qualifications and Experience:	Joanne Crisp has 30 years' experience in administrative practices with extensive knowledge in the areas of accounts and bookkeeping. As a parent of a child with HLHS, Joanne is sympathetic to the mission of HoH and highly motivated in helping the organisation meet its goals. Joanne works part time as a Personal Assistant to a Cardiologist.	
Meetings Attended:	Board of Directors – 2/2	Executive Committee – 4/4

Name:	Judith Ann Lillis	Director
Appointed:	21 February 2013	
Qualifications and Experience:	Judith Lillis has a Master's Degree in Education and Counselling and has had 10 years' experience in counselling children, adolescents and adults. Judith has been involved with HoH for many years and has served as an Executive Member providing valuable input regarding bereavement support and many other facets of the organisation's activities. She has also been involved with running HoH fundraisers and events.	
Meetings Attended:	Board of Directors – 2/2	Executive Committee – 4/4

Secretary

Csaba Óvári was the Secretary in office at the end of the financial year. His qualifications and experience are detailed above.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration is included in these financial statements.

On behalf of the Board

Cs Óvári

Csaba Óvári
Chairman
Hearts of Hope Australia Limited

SIGNED at **HOBART** DATED this the 14th day of December 2021

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 outlined in Note 1 to the financial statements. The directors of the company declare that:

1. The financial statements and notes are in accordance with the Australian Charities and Not-for-profits Commission Act 2012:
 - a. comply with Australian Accounting Standards to the extent described in Note 1 to the financial statements; and
 - b. give a true and fair view of the company's financial position as at 30 September 2021 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to meet its debts as and when they become due and payable.

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

Cs Óvári

Csaba Óvári
Chairman
Hearts of Hope Australia Limited

SIGNED at **HOBART** DATED this the 14th day of December 2021

HEARTS OF HOPE AUSTRALIA LIMITED

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 September 2021

	2021	2020
	\$	\$
Revenue	5,772	45
Expenses		
Depreciation expense	(10)	(10)
Administration	(238)	(287)
Other expenses	-	-
Program Expenditure		
Medical Equipment Assistance	-	-
Support Group Services	(276)	(607)
Surplus/(Deficit) before income tax	5,248	(859)
Income tax expense	-	-
Surplus/(Deficit) after income tax	5,248	(859)
Other comprehensive income	-	-
Total comprehensive deficit for the year	5,248	(859)

The accompanying notes form part of these financial statements

HEARTS OF HOPE AUSTRALIA LIMITED

STATEMENT OF FINANCIAL POSITION

As at 30 September 2021

	Note	2021	2020
ASSETS		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	2	6,344	1,086
TOTAL CURRENT ASSETS		6,344	1,086
NON-CURRENT ASSETS			
Plant and equipment	3	-	10
TOTAL NON-CURRENT ASSETS		-	20
TOTAL ASSETS		6,344	1,096
CURRENT LIABILITIES			
Other Payables	6	-	-
TOTAL CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		6,344	1,096
EQUITY			
Issued capital	4	1	1
Retained earnings	5	6,343	1,095
TOTAL EQUITY		6,344	1,096

The accompanying notes form part of these financial statements

HEARTS OF HOPE AUSTRALIA LIMITED

STATEMENT OF CHANGES OF EQUITY

For the year ended 30 September 2021

	Issued Capital \$	Retained Earnings \$	Total \$
BALANCE AT 1 OCTOBER 2019	1	1,954	1,955
Total comprehensive deficit for the year	-	(859)	(859)
BALANCE AT 30 SEPTEMBER 2020	1	1,095	1,096
BALANCE AT 1 OCTOBER 2020	1	1,095	1,096
Total comprehensive deficit for the year	-	5,248	5,248
BALANCE AT 30 SEPTEMBER 2021	1	6,343	6,344

The accompanying notes form part of these financial statements

HEARTS OF HOPE AUSTRALIA LIMITED

CASH FLOW STATEMENT

For the year ended 30 September 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		-	-
Receipts from donations and members and fundraising		5,772	45
Payments to suppliers		(514)	(894)
NET CASH USED IN OPERATING ACTIVITIES		5,258	(849)
NET CASH USED IN INVESTING ACTIVITIES		-	-
NET DECREASE IN CASH HELD		5,258	(849)
Cash at the beginning of the year		1,086	1,935
Cash at the end of the year	2	6,344	1,086

The accompanying notes form part of these financial statements

HEARTS OF HOPE AUSTRALIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hearts of Hope Australia Limited is a company limited by guarantee, incorporated and domiciled in Australia

(a) Reporting Basis and Conventions

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies that have been adopted in the preparation of these statements are presented below.

The financial statements were authorised for issue on 14 December 2021 by the directors of the company.

(b) Revenue recognition

Revenue is recognised when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

Donations and fundraising

Donations and fundraising are recognised when received.

In-kind donations

Facilities donated for occupancy by residents or children in care are included at the fair value to the company where this can be quantified and a third party is bearing the cost.

No amounts are included in the financial statements for services donated by volunteers.

Goods donated for resale are included as income when they are sold.

(c) Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The depreciable amount of all fixed assets is depreciated on a straight-line basis over their useful lives to the economic entity commencing from the time the asset is held ready for use.

The company considers the following depreciation rates as appropriate for the business use of assets.

- Plant and Equipment 25% - 66.66% diminishing value or prime cost

HEARTS OF HOPE AUSTRALIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(d) Taxation

Income Tax

The company is a charitable institution for the purposes of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office. The company holds deductible gift recipient status.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised gross of the amount of GST.

(e) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.

(f) Critical Accounting Estimates and Judgments

There were no critical judgements made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the financial statements. There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

	2021 \$	2020 \$
2. CASH AND CASH EQUIVALENTS		
Petty cash	186	205
General Cheque Account	9	45
General Investment Account	-	-
Gift Fund	-	-
Gift Investment Account	6,149	836
	6,344	1,086
3. Plant and Equipment		
Plant and equipment		
Cost	6,896	6,896
Accumulated depreciation	(6,896)	(6,886)
	-	10
4. Other Payables		
Accruals	-	-
	-	-

HEARTS OF HOPE AUSTRALIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

	2021 \$	2020 \$
5. ISSUED CAPITAL		
Members guarantee account	1	1
6. RETAINED EARNINGS		
Retained earnings at the beginning of the year	1,095	1,954
Net loss attributable to the members of the company	5,248	(859)
Retained earnings at the end of the year	6,343	1,095
7. STATEMENT OF CASH FLOWS		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Loss after income tax	5,248	(859)
Non-cash flow in profit		
Depreciation	10	10
Other payables	-	-
	5,258	(849)

8. EVENTS SUBSEQUENT TO REPORTING DATE

There were no events since the end of the financial period which in the opinion of the Directors need to be highlighted at this time.

9. MEMBERS' GUARANTEE

The Company is limited by guarantee.

If the Company is wound up, the Constitution states that each member is required to contribute a maximum of \$0.50 each towards meeting any outstanding obligations of the Company.

At 30 September 2021, the number of members was 149 (2020: 147).



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF HEARTS OF HOPE AUSTRALIA LIMITED A.B.N. 70 110 635 517

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 September 2021 there have been:

- i. no contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 10th day of December 2021



HEARTS OF HOPE AUSTRALIA LIMITED
A.B.N. 70 110 635 517
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Hearts of Hope Australia Limited (the company), which comprises the statement of financial position as at 30 September 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Hearts of Hope Australia Limited is in accordance with Division 60 of the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 September 2021 and of its performance and cash flows for the year ended on 30 September 2021; and
- ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of 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 Company in accordance with the auditor independence requirements of the ACNC Act 2012 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Hearts of Hope Australia Limited to meet the requirements of the ACNC Act 2012. As a result, the financial report may not be suitable for another purpose. My 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 and fair presentation of the financial report in accordance with Australian Accounting Standards, and 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.

In preparing the financial report, management is responsible for assessing the Corporation'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.



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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 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 on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 10th day of December 2021