

# **Vietnamese Women's Association SA Inc**

**ABN 71 128 838 187**

**Financial Statements**

**For the Year Ended 30 June 2021**

# Vietnamese Women's Association SA Inc

ABN 71 128 838 187

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For the Year Ended 30 June 2021

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**Vietnamese Women's Association SA Inc**

ABN 71 128 838 187

**Committee of Management's Report  
30 June 2021**

The committee of management presents their report on Vietnamese Women's Association SA Inc for the financial year ended 30 June 2021.

**Committee members**

The names of the members of the committee in office at any time during, or since the end of, the year are:

<b>Names</b>	<b>Position</b>	<b>Appointed/Resigned</b>
Lien Nguyen-Navas	Acting Chairperson	Appointed 17 November 2021
Yen Bui	Vice Chairperson	
Maya Mansour	Secretary / Acting Trustee	Appointed 2 December 2021
John Ats	Ordinary Member	Appointed 17 October 2021 Resigned 8 December 2021
Liselle Nelmes	Ordinary Member	Resigned 15 October 2021
Trang Nguyen Thuy Hoang	Chairperson	Resigned 30 October 2021
Matthew Jason Shepherdson	Trustee	Resigned 25 November 2021

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Principal activities**

The principal activity of the Association during the financial year was support given to the community.

No significant change in the nature of these activities occurred during the year.

**Benefits as a result of contracts, payments and other benefits**

During the financial year, there were no benefits received or entitled to be received as a result of a contract between an officer, firm or body corporate and the Association.

No payments or benefits of a pecuniary value were received by any officers of the Association during the financial year.

**Operating result**

The profit of the Association for the financial year after providing for income tax amounted to \$ 23,485(2020: \$ 96,352).

Signed in accordance with a resolution of the committee:

Committee member: .....  
  
 Lien Nguyen-Navas

Committee member: .....  
  
 Yen Bui

Dated this *10<sup>th</sup>* ..... day of December 2021

## Vietnamese Women's Association SA Inc

ABN 71 128 838 187

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Operating revenue	4	542,970	530,250
Other income	4	80,641	57,434
Administration expenses		(63,156)	(76,118)
Occupancy costs		(52,477)	(49,873)
Carer costs		(20,058)	(12,641)
Depreciation expense		(27,230)	(28,116)
Employee expenses		(437,205)	(324,584)
<b>Surplus for the year</b>		<b>23,485</b>	<b>96,352</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>23,485</b>	<b>96,352</b>

The accompanying notes form part of these financial statements.

# Vietnamese Women's Association SA Inc

ABN 71 128 838 187

## Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	442,108	386,690
Trade and other receivables	6	14,279	6,218
TOTAL CURRENT ASSETS		<u>456,387</u>	<u>392,908</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	456,724	483,954
TOTAL NON-CURRENT ASSETS		<u>456,724</u>	<u>483,954</u>
TOTAL ASSETS		<u>913,111</u>	<u>876,862</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	8	24,397	40,696
Employee benefits	9	40,193	11,130
TOTAL CURRENT LIABILITIES		<u>64,590</u>	<u>51,826</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>64,590</u>	<u>51,826</u>
NET ASSETS		<u>848,521</u>	<u>825,036</u>
<b>EQUITY</b>			
Accumulated surplus		<u>848,521</u>	<u>825,036</u>
TOTAL EQUITY		<u>848,521</u>	<u>825,036</u>

The accompanying notes form part of these financial statements.

**Vietnamese Women's Association SA Inc**

ABN 71 128 838 187

**Statement of Changes in Equity  
For the Year Ended 30 June 2021**

**2021**

	<b>Accumulated Surplus</b>
	<b>\$</b>
<b>Balance at 1 July 2020</b>	<b>825,036</b>
Surplus attributable to members of the entity	<u>23,485</u>
<b>Balance at 30 June 2021</b>	<u><u>848,521</u></u>

**2020**

	<b>Accumulated Surplus</b>
	<b>\$</b>
<b>Balance at 1 July 2018</b>	<b>728,683</b>
Surplus attributable to members of the entity	<u>96,353</u>
<b>Balance at 30 June 2020</b>	<u><u>825,036</u></u>

The accompanying notes form part of these financial statements.

# Vietnamese Women's Association SA Inc

ABN 71 128 838 187

## Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from grants	503,160	370,990
Payments to suppliers and employees	(560,132)	(442,876)
Interest received	330	729
Receipts from other income	112,060	211,598
Net cash provided by/(used in) operating activities	12 <u>55,418</u>	<u>140,441</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-	(886)
Net cash provided by/(used in) investing activities	<u>-</u>	<u>(886)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	55,418	139,555
Cash and cash equivalents at beginning of year	<u>386,690</u>	<u>247,135</u>
Cash and cash equivalents at end of financial year	5 <u><u>442,108</u></u>	<u><u>386,690</u></u>

The accompanying notes form part of these financial statements.

# Vietnamese Women's Association SA Inc

ABN 71 128 838 187

## Notes to the Financial Statements For the Year Ended 30 June 2021

The financial report covers Vietnamese Women's Association SA Inc as an individual entity. Vietnamese Women's Association SA Inc is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Vietnamese Women's Association SA Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

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 so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

### 2 Summary of Significant Accounting Policies

#### (a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (b) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

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

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

#### (c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **2 Summary of Significant Accounting Policies**

##### **(c) Revenue and other income**

###### **Grant revenue**

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

###### **Donations**

Donations and bequests are recognised as revenue when received.

###### **Interest revenue**

Interest is recognised using the effective interest method.

###### **Rental income**

Investment property revenue is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

###### **Other income**

Other income is recognised on an accruals basis when the Association is entitled to it.

##### **(d) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

###### **Land and buildings**

Land and buildings are measured using the cost model.

###### **Plant and equipment**

Plant and equipment are measured using the cost model.

## Notes to the Financial Statements For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (d) Property, plant and equipment

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

#### (e) Financial instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

##### *Financial Assets*

Financial assets are divided into the following categories which are described in detail below:

- loans and receivables;
- financial assets at fair value through profit or loss;
- available-for-sale financial assets; and
- held-to-maturity investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of profit or loss and other comprehensive income in the 'finance income' or 'finance costs' line item respectively.

##### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The Association's trade and other receivables fall into this category of financial instruments.

In some circumstances, the Association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies

##### (e) Financial instruments

###### *Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss include financial assets:

- acquired principally for the purpose of selling in the near future
- designated by the entity to be carried at fair value through profit or loss upon initial recognition or
- which are derivatives not qualifying for hedge accounting.

The Association has some derivatives which are designated as financial assets at fair value through profit or loss.

Assets included within this category are carried in the statement of financial position at fair value with changes in fair value recognised in finance income or expenses in profit or loss.

Any gain or loss arising from derivative financial instruments is based on changes in fair value, which is determined by direct reference to active market transactions or using a valuation technique where no active market exists.

###### *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the Association's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in profit or loss.

###### *Financial liabilities*

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired. Although the Association uses derivative financial instruments in economic hedges of currency and interest rate risk, it does not hedge account for these transactions.

The Association's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method.

##### (f) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies

##### (f) Impairment of non-financial assets

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

##### (g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

##### (h) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

##### Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **3 Critical Accounting Estimates and Judgments**

The Committee of Management make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

##### **Key estimates - Coronavirus (COVID-19) pandemic**

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

# Vietnamese Women's Association SA Inc

ABN 71 128 838 187

## Notes to the Financial Statements For the Year Ended 30 June 2021

### 4 Revenue and Other Income

#### Operating revenue

	2021	2020
	\$	\$
Operating grants		
- DoH - CHSP	385,735	375,357
- DSS - Carer	-	19,853
- HCP	77,241	65,383
- SG (Senior Group)	5,716	7,051
- DA (Domestic Assistance)	31,246	22,357
- Carers Contributions (Tips)	-	(21)
- SS (Social Support)	3,222	62
	<u>503,160</u>	<u>490,042</u>
Finance income		
- Interest received	330	728
- Rental income	39,480	39,480
	<u>542,970</u>	<u>530,250</u>

#### Other Income

Other Income		
- Donations	5,974	480
- Other income	74,667	33,954
- Other grants	-	23,000
	<u>80,641</u>	<u>57,434</u>

### 5 Cash and Cash Equivalents

Cash at bank and in hand	442,108	386,690
	<u>442,108</u>	<u>386,690</u>

### 6 Trade and Other Receivables

	2021	2020
	\$	\$
Trade receivables	14,279	6,218

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### 7 Property, plant and equipment

Buildings		
At cost	495,000	495,000
Accumulated depreciation	(90,576)	(78,201)
	<u>404,424</u>	<u>416,799</u>

## Vietnamese Women's Association SA Inc

ABN 71 128 838 187

### Notes to the Financial Statements For the Year Ended 30 June 2021

#### 7 Property, plant and equipment

Equipment, furniture and fittings

At cost

37,010 37,010

Accumulated depreciation

(29,155) (25,419)

7,855 11,591

Motor vehicles

At cost

88,956 88,956

Accumulated depreciation

(44,511) (33,392)

44,445 55,564

456,724 483,954

#### 8 Trade and Other Payables

Current

Trade creditors

1,868 23,340

PAYG withholding payable

19,497 15,434

Superannuation payable

3,032 1,922

24,397 40,696

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value.

#### 9 Employee Benefits

2021 2020

\$ \$

CURRENT

Provision for employee benefits

40,193 11,130

40,193 11,130

#### 10 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).

#### 11 Events after the end of the Reporting Period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

## Vietnamese Women's Association SA Inc

ABN 71 128 838 187

### Notes to the Financial Statements For the Year Ended 30 June 2021

#### 12 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Profit for the year	<b>23,485</b>	96,353
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	<b>27,230</b>	28,116
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	<b>(8,061)</b>	(4,368)
- increase/(decrease) in trade and other payables	<b>(15,299)</b>	17,875
- increase/(decrease) in employee benefits	<b>29,063</b>	2,465
Cashflows from operations	<b>56,418</b>	140,441

#### 13 Statutory Information

The registered office and principal place of business of the association is:

Vietnamese Women's Association SA Inc

8b Goodall Parade

Mawson Lakes SA 5095

**Vietnamese Women's Association SA Inc**

ABN 71 128 838 187

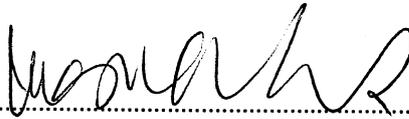
**Statement by the Management Committee**

The member's of the management committee declare that in their opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Committee member .....



Lien Nguyen-Navas

Committee member .....



Yen Bui

Dated this .....10<sup>th</sup>..... day of December 2021

**Vietnamese Women's Association SA Inc**

ABN 71 128 838 187

**Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Vietnamese Women's Association SA Inc**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of 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.

**MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD**  
ABN 34 144 550 461**GRAEME RODDA**  
**Director - Audit & Assurance Services****Adelaide, South Australia****10 December 2021**

**Vietnamese Women's Association SA Inc****Independent Audit Report to the members of Vietnamese Women's Association SA Inc****Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Vietnamese Women's Association SA Inc, which comprises the statement of financial position as at 30 June 2021, 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 statement by the management committee.

In our opinion the financial report of Vietnamese Women's Association SA Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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 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 has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Vietnamese Women's Association SA Inc**

## **Independent Audit Report to the members of Vietnamese Women's Association SA Inc**

### **Responsibilities of Responsible Persons for the Financial Report**

The responsible persons of the Registered Entity are 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 ACNC Act and the needs of the members. The responsible persons' responsibility also includes such internal control as the responsible persons determine is necessary to enable the preparation of a 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 responsible persons are responsible for assessing the Registered Entity'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 responsible persons either intend to liquidate the Registered Entity 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 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.

A further description of our responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.



**MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD**

ABN 34 144 550 461



**GRAEME RODDA**

**Director - Audit & Assurance Services**

**Adelaide, South Australia**

**13 December 2021**