

# **Gunawirra**

**ABN 75 133 509 583**

## **Financial Report**

**For the Year Ended 30 June 2021**

# Gunawirra

ABN 75 133 509 583

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For the Year Ended 30 June 2021

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# Gunawirra

ABN 75 133 509 583

## Directors' Report

For the Year Ended 30 June 2021

The directors present their report on Gunawirra for the financial year ended 30 June 2021.

### 1. General information

#### Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Miriam Cavanagh  
Chair

Board Member

Miriam Cavanagh is of both Aboriginal and Torres Strait Islander descent. Miriam took on the role of Chair of the Board of Gunawirra in September 2019.

She works as a cultural mentor and educator in Aboriginal and Torres Strait Islander education and health areas, to ensure that both Aboriginal and/or Torres Strait Islander people's health are at the core.

She has dedicated around 20 years of working with and trying to improve the needs and health of both Aboriginal and/or Torres Strait Islander peoples. Working in Rural and Remote areas and around Australia in community health, research, strategic workforce planning, training and development, primary healthcare and health promotion.

Her work in education has been within the planning, development and delivery of both Aboriginal and/or Torres Strait Islander health subjects as part of the MBBS/MD program. Her dedicated area is to promote and support the placement of students into the medical workforce throughout Australian.

This work has established a framework for community engagement and partnership between Non Indigenous and both Aboriginal and/or Torres Strait Islander peoples within the community, and health teachings are influenced by the needs of that community.

Miriam has strong networks and collaborations with health services in the NSW regions and in the other states.

Graham Toomey

Board Member & CEO

Graham, is Gunawirra's first Aboriginal person to take on the CEO role, is an Australian Aboriginal man from the Wiradjuri and Wongaibon Aboriginal nations of Western NSW.

He works as Gunawirra's Senior Cultural Manager and Resident Artist, bringing his Australian Aboriginal culture, knowledge and skills along with his life experience as an Australian Aboriginal person. He considers his role as guiding, educating and assisting those involved with Gunawirra in understanding his culture and people. He is involved with many of Gunawirra's programs and also manages and facilitates the Journey to Learning Program he designed.

Audrey Walker

Board Member

Audrey is a proud Gumbaynggir woman from the mid north coast of NSW with connections to the Yuin Nation through her grandfather.

She currently works within the justice space in the Kulin Nations (Melbourne) and is Passionate about reducing the rates of incarceration in communities and breaking the cycle of trans-generational trauma.

She has worked across multiple sectors within identified roles particularly in the legal and social work sectors, and is committed to building capacity within communities to establish self-determination.

Len Stanley

Board Member

Len is a proud Aboriginal man from the Wiradjuri nation of Central Western NSW. He is a qualified Workplace trainer and assessor and works in management in the stevedoring industry. He has been a successful business owner employing and mentoring local youths in the area. He is currently studying community services having a strong passion for Aboriginal and Torres Strait Islander health and wellness and identifying the lack of services available

Shannon Hunter

Company Secretary

Appointed March 2021

Shannon has more than 15 years' experience working in early and middle education in Australia. She has a wide-ranging background in community and not-for-profit organisations. She has a particular interest in advocacy, mentoring, positive leadership, mental health and childhood well-being. She also recognises the importance of strong support and professional networks within communities. She has qualifications in early childhood education and community sector management. She is currently the director of a large NFP OOSH Service.

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

# Gunawirra

ABN 75 133 509 583

## Directors' Report

For the Year Ended 30 June 2021

### 1. General Information continued

#### Principal activities

The principal activity of Gunawirra during the financial year was to provide services for Aboriginal parents and children from 0 - 5, provision of mentoring, support and intervention programs.

No significant changes in the nature of the company's activity occurred during the financial year.

#### Operating Result

The result for the year amounted to a surplus of \$288,401 (2020 surplus \$257,910).

#### Short term objectives

The principal objective of Gunawirra is to promote the prevention of harm to Aboriginal and Torres Strait Islander children, their families, their communities and the workers who work with Aboriginal and Torres Strait Islander people:

- through the development, delivery and evaluation of targeted initiatives, projects and services focused on the control of behaviour that is harmful or abusive to human beings such as emotional abuse, physical abuse, sexual abuse, substance abuse, suicide and harmful gambling; and
- by breaking the cycle of violence, providing appropriate emotional and social supports and developing good role models.

#### Long term objectives

The company's long term objectives are to:

- increase the support, awareness and interest of the public, business and the government in the importance of appropriate childcare, education and other related services;
- engage with other organisations that share a common concern for preventing and reducing harm to Aboriginal and Torres Strait Islander children, their families, their communities and the workers working in these areas; and
- develop and disseminate publications and materials relating to the objectives above in any format and mode through any distribution channel.

# Gunawirra

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## Directors' Report

For the Year Ended 30 June 2021

### 1. General information continued

#### Strategy for achieving the objectives

To achieve these objectives, the company has adopted the following strategies:

- Staff and volunteers work in partnership with a range of community stakeholders, and this is evidenced by ongoing support of the entity's projects, initiatives and participation in preschool educator professional development support activities.
- Staff and volunteers are committed to creating new programs and maintaining existing programs in support of pregnant young Aboriginal mothers and special programs in 6 preschools and, through provision of care packs, book and toys, supporting an additional 10 preschools with Aboriginal children across NSW.
- All research is carried out by a research Specialist from a University.

#### Members guarantee

Gunawirra is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 10, subject to the provisions of the company's constitution.

At 30 June 2021 the collective liability of members was \$ 100 (2020: \$50).

#### Meetings of directors

During the financial year, meetings of directors were held. Attendances by each director during the year were as follows:

Director's Name	Director's Meetings	
	Number eligible to attend	Number Attended
Mariam Cavanagh	8	8
Graham Toomey	8	8
Audrey Walker	8	6
Len Stanley	8	7
Shannon Hunter	1	1

# Gunawirra

ABN 75 133 509 583

## Directors' Report

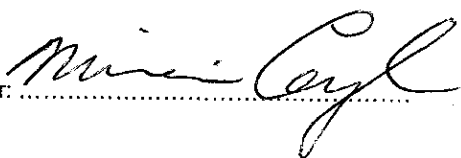
For the Year Ended 30 June 2021

### Auditor's Independence declaration

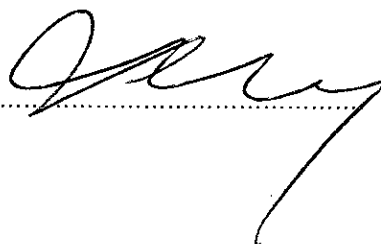
The auditor's independence declaration in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2021 has been received and can be found on page 7 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director:



Director:



Dated

2/12/2021

# Gunawirra

ABN 75 133 509 583

## Auditor's Independence Declaration to the Directors of Gunawirra

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 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.

B.M. Wood

.....  
Bruce Michael Wood

Dated

2/12/2021



# Gunawirra

ABN 75 133 509 583

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

<b>Income</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Revenue	3	747,397	870,044
Other income	3	1,144	1,381
Government Assistance	3	70,863	103,105
		<u>819,404</u>	<u>974,530</u>
<b>Expenditure</b>			
Service delivery costs		(406,248)	(605,993)
Fundraising expenses		(4,650)	(9,127)
Overhead expenses		(120,105)	(101,500)
		<u>(531,003)</u>	<u>(716,620)</u>
<b>Surplus before income tax</b>		288,401	257,910
Income tax expense	1.(d)	-	-
		<u>288,401</u>	<u>257,910</u>
<b>Surplus for the year</b>		288,401	257,910
Other comprehensive income, net of income tax		-	-
		<u>288,401</u>	<u>257,910</u>
<b>Total comprehensive surplus for the year</b>		<u>288,401</u>	<u>257,910</u>

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

## Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	750,827	365,305
Trade and other receivables	5	7,521	42,337
Inventory	5	-	5,225
Other assets	6	5,032	10,809
<b>TOTAL CURRENT ASSETS</b>		<u>763,380</u>	<u>423,676</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	-	-
Other assets	6	2,031	2031
<b>TOTAL NON-CURRENT ASSETS</b>		<u>2,031</u>	<u>2031</u>
<b>TOTAL ASSETS</b>		<u>765,411</u>	<u>425,707</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	141,954	91,658
Provisions	9	16,838	15,831
<b>TOTAL LIABILITIES</b>		<u>158,792</u>	<u>107,489</u>
<b>NET ASSETS</b>		<u>606,619</u>	<u>318,218</u>
<b>EQUITY</b>			
Accumulated surplus		606,619	318,218
<b>TOTAL EQUITY</b>		<u>606,619</u>	<u>318,218</u>

The accompanying notes form part of these financial statements.

# Gunawirra

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

2021	Accumulated surplus	Total
Balance at 30 June 2020	\$ 318,218	\$ 318,218
Surplus for the year	<u>288,401</u>	<u>288,401</u>
Balance at 30 June 2021	<u>606,619</u>	<u>606,619</u>
2020		
Balance at 1 July 2019	54,067	54,067
Surplus for the year	<u>257,910</u>	<u>257,910</u>
Prior Period adjustment	311,977	311,977
GST from previous period	6,241	6,241
Abnormal Adjustment		
Director asset revaluation	<u>-</u>	<u>-</u>
Balance at 30 June 2020	<u>318,218</u>	<u>318,218</u>

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

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

	2021	2020
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Donations received	451,204	605,044
Australian Government Grants	296,193	265,000
Government assistance	70,863	103,105
Other receipts – seminars, product sales, fundraising, interest	1,144	1,381
Payments for service delivery costs	(309,127)	(618,603)
Payments for overhead costs	(120,105)	(101,500)
Payments for fundraising costs	(4,650)	(9,127)
Net cash provided by (used in) operating activities	11 <u>385,522</u>	<u>245,300</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-	-
Net cash used by investing activities	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase (decrease) in cash and cash equivalents held	385,522	245,300
Cash and cash equivalents at beginning of the year	365,305	120,005
Cash and cash equivalents at end of financial year	4 <u>750,827</u>	<u>365,305</u>

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies

#### (a) Basis of Preparation

The directors have prepared the financial statements on the basis that the not-for-profit company is a non-reporting entity because there are no users dependent on general purpose financial statements. These 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 recognition and measurement criteria in the Australian Accounting Standards and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

The significant accounting policies disclosed below are those which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

#### (b) Plant and Equipment

Plant and equipment are measured using the cost model.

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 costs of dismantling and restoring the asset, where applicable.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date they are acquired.

#### Depreciation

The depreciable amount of all property, plant and equipment, except for freehold land is depreciated on a straight-line or diminishing value method from the date that management determine that the asset is available for use.

#### (c) Cash and cash equivalents

Cash and cash equivalents comprise 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.

# Gunawirra

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies continued

#### (d) Income Tax

No provision for income tax has been raised as the company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

#### (e) 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 entity and specific criteria relating to the type of revenue as noted below, have been satisfied.

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

All revenue is stated net of the amount of goods and services tax (GST).

##### 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.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

##### Donations

A database for all approved projects has been established. It tracks all expenditure related to all grants and donations received by project. This includes the proportional allocation of all overhead expenses to individual projects.

As grant and donation revenue is recognised on receipt, a gap exists in ensuring that the revenue based on timing of receipt is proportioned and accounted for from time of receipt to the unexpired period in the financial year and, where applicable, provisioned in the forthcoming financial year.

##### Interest revenue

Interest is recognised using the effective interest method.

#### (f) 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.

# Gunawirra

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Summary of Significant Accounting Policies continued

#### (g) Adoption of new and revised accounting standards

During the current year, the company adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards has not impacted the recognition, measurement and disclosure of any transactions.

#### (h) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The company has decided against early adoption of these Standards.

### 2 Critical Accounting Estimates and Judgments

The directors 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.

The significant estimates and judgements made have been described below.

#### Key estimates - impairment of property, plant and equipment

The company assesses impairment at the end of each reporting period by evaluating conditions specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### Key estimates - fair value of financial instruments

The company has certain financial assets and liabilities which are measured at fair value. Where fair value has not been able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

# Gunawirra

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

	2021	2020
<b>3 Revenue and Other Income</b>	<b>\$</b>	<b>\$</b>
Government grant	296,193	265,000
Donations received - public fund	451,204	605,044
Other income - seminars, product sales, fund raising, interest	1,144	1,381
Government Assistance - Jobkeeper	36,000	45,000
- Cash Flow Boost	34,863	58,105
	<u>819,404</u>	<u>974,530</u>
<b>4 Cash and cash equivalents</b>		
Cash at bank and in hand	215,641	36,624
Short-term bank deposits	535,186	328,681
	<u>750,827</u>	<u>365,305</u>
<b>5 Trade and other receivables</b>		
Trade receivables	1,939	1,619
Other receivables	1,350	1,173
Australian Taxation Office	4,232	39,545
	<u>7,521</u>	<u>42,337</u>
<b>6 Other non-financial assets</b>		
<b>CURRENT</b>		
Prepayments	5,032	10,809
	<u>5,032</u>	<u>10,809</u>
<b>NON – CURRENT</b>		
Utility deposits	2,031	2,031
	<u>2,031</u>	<u>2,031</u>



# Gunawirra

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

7 Plant and equipment	2021	2020
	\$	\$
<b>Motor vehicles</b>		
At cost	-	-
Accumulated depreciation	-	-
	<hr/>	<hr/>
	-	-
Revaluation	-	-
Total motor vehicles	<hr/>	<hr/>
	-	-
<b>Office equipment</b>		
At cost	-	-
Accumulated depreciation	-	-
	<hr/>	<hr/>
	-	-
Revaluation	-	-
Total office equipment	<hr/>	<hr/>
	-	-
<b>Improvements</b>		
At cost	-	-
Accumulated depreciation	-	-
	<hr/>	<hr/>
Total improvements	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

8 Trade and other payables		
<b>CURRENT</b>		
Trade payables	17,422	4,283
Credit card	369	533
Other payables	-	61
Superannuation	5,326	6,781
Grant received in advance	118,837	80,000
	<hr/>	<hr/>
	141,954	91,658
	<hr/>	<hr/>

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value

9 Provisions		
Annual leave	10,295	15,831
Long Service Leave	6,543	-
	<hr/>	<hr/>
	16,838	15,831
	<hr/>	<hr/>

10 Members' Guarantee		
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The company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$ 10 each towards meeting any outstanding's and obligations of the company. At 30 June 2021 the number of members was 10 (2020: 5).

# Gunawirra

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## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 11 Cash Flow Information

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

	2021	2020
	\$	\$
Surplus for the period	288,401	257,910
Cash flows excluded from surplus attributable to operating activities		
Non-cash flows in surplus:		
- Annual leave provision	(5,536)	(491)
- Long service Leave Provision	6,543	-
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
-Increase / (decrease) in inventory	5,225	(5,225)
-increase / (decrease) in other assets	40,593	(41,516)
-increase / (decrease) in trade and other payables	12,975	6,894
-increase / (decrease) in other liabilities	37,321	51,966
Cashflow from operations	<u>385,522</u>	<u>245,300</u>

### 12 Company Details

The registered office of and principal place of business of the company is: Gunawirra

19a Quirk Street  
Rozelle NSW 2039

# Gunawirra

ABN 75 133 509 583

## Director's Declaration

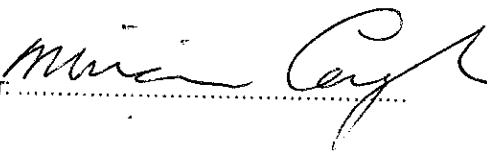
The directors have determined that the company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The directors of the company declare that:

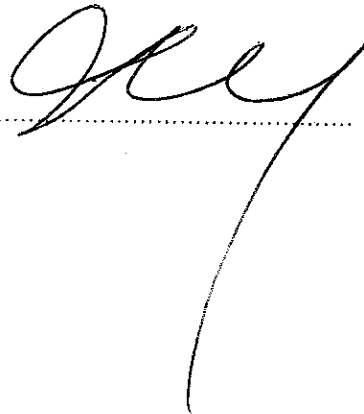
1. The financial statements and notes, as set out on pages 7 to 16, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and:
  - (a) comply with Australian Accounting Standards as stated in Note 1; and
  - (b) give a true and fair view of the financial position as at 30 June 2021 and of the performance for the period ended on that date in accordance with the accounting policy described in Note 1 of 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: .....



Director: .....



Dated

2/12/2021

# Gunawirra

ABN 75 133 509 583

## Independent Auditor's Report to the member of Gunawirra

### Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Gunawirra, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

#### *Directors' Responsibility for the Financial Report*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors 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.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

#### *Independence*

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of Gunawirra, would be in the same terms if given to the directors as at the time of this auditor's report.

# Gunawirra

ABN 75 133 509 583

## Independent Auditor's Report to the member of Gunawirra

### *Audit Opinion*

In our opinion, the financial report of Gunawirra is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the period ended on that date; and
- (b) complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### *Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

*B. M. Wood*

.....  
Bruce Michael Wood

Date

*2/12/2021*