

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2021**

**HARLEY, RUSSELL & DAY**  
**Chartered Accountants**

**Suite 16,  
2 Catherine Street,  
ROCKDALE NSW 2216**

**Phone: (02) 9567 0044**

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**SAVE OUR SONS INCORPORATED – INC9888929**  
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**COMMITTEE'S REPORT**

Your committee members submit the financial report of the Save our Sons Incorporated for the financial year ended 30 June 2021 and up to the date of signing this report.

**Committee Members**

The names of committee members throughout the year and at the date of this report are:

Rick Powell

Miled Akle

Elias Nassar

Pierre BouAntoun

Antonella Dolores

**Principal Activities**

The principal activities of Save Our Sons Incorporated is to be the peak body for Duchenne & Becker muscular dystrophy in Australia. The organisation advocates on behalf of, and provides support to, those living with the condition.

**Significant Changes**

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

**Operating Result**

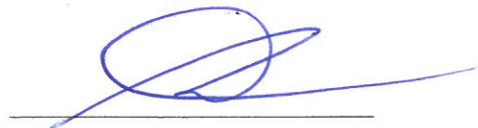
The (loss) for 2021 amounted to (\$177,957) after receiving Cash Flow Boost \$27,794, JobKeeper \$113,000 and Grants of \$30,000. The 2020 surplus was \$183,132, after receiving Cash Flow Boost \$46,324, JobKeeper \$24,000 and Grants \$74,000.

Dated at Sydney this 24<sup>th</sup> November 2021

Signed in accordance with a resolution of the Members to the Committee.



**RICK POWELL – PRESIDENT**



**MILED AKLE – TREASURER**

# SAVE OUR SONS INCORPORATED – INC9888929

ABN: 30 852 969 402

## STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2021

	2021	2020
	\$	\$
<b>RECEIPTS</b>		
Donations Received	1,034,533	2,070,406
Jobkeeper	113,000	24,000
Grants	30,000	74,500
Cash Flow Boost	27,794	46,324
Interest Received	3,283	8,891
<b>Total Income</b>	<b>1,208,610</b>	<b>2,224,121</b>
<b>PAYMENTS</b>		
Accountancy	-	3,694
Advertising and Promotion	15,810	43,962
Audit	4,600	4,500
Bad Debts	-	87,334
Bank Fees and Charges	8,692	12,343
Cleaning/Rubbish Removal	1,206	250
Client Support Services	11,505	-
IT Expenses	66,660	44,555
Consultants Fees	6,791	207,130
Delivery - Couriers	1,396	272
Depreciation - Plant	6,843	7,051
Donations & Research	480,390	419,170
Electricity	1,687	2,129
Entertainment (Fundraising & Events)	-	58,842
Fees and Charges	474	1,125
Foreign Exchange Gains	(1,128)	168
Fundraising & Event Expense	79,301	-
Graphic Design	8,488	-
Hire - Rent (Fundraising & Events)	-	18,493
Insurance	10,427	10,720
Workers Compensation	1,295	2,187
Interest - Australia	-	382
Legal Fees	6,604	16,898
Management Fees (Fundraising & Events)	-	40,045
Meetings	1,113	6,971
Memberships/Subscriptions	5,575	5,288
M/V - Other	6,598	10,610
Nurse Fees - Paid to Westmead (Donations)	-	245,152
Office Fitout	797	697
Postage	6,378	6,025
Printing & Stationery	12,710	11,239
Prizes - Charity Events	-	25,561
<b>SUBTOTAL CARRIED FORWARD</b>	<b>744,212</b>	<b>1,292,794</b>

*The accompanying notes should be read in conjunction with these accounts.*

**SAVE OUR SONS INCORPORATED – INC9888929****ABN: 30 852 969 402****STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	2021 \$	2020 \$
<b>SUBTOTAL CARRIED FORWARD</b>	<b>744,212</b>	<b>1,292,794</b>
Publications & Information Resources	7,878	7,692
Rent on Land & Building	43,379	46,408
Staff Amenities	3,520	6,525
Staff Training	214	239
Subcontractors	136,720	45,950
Superannuation	37,836	38,864
Telephone & Internet	4,932	2,671
Travel, Accom & Conference	8,198	139,258
Wages	399,678	460,589
<b>TOTAL EXPENSES</b>	<b>1,386,567</b>	<b>2,040,989</b>
<b>Surplus (Loss) for the year before income tax</b>	<b>(177,957)</b>	<b>183,132</b>

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

Total equity at the beginning of the financial year	3,895,325	3,712,193
Total changes in equity, recognised in the Income Statement	(177,957)	183,132
<b>Total Equity at the end of the financial year</b>	<b>3,717,368</b>	<b>3,895,325</b>

*The accompanying notes should be read in conjunction with these accounts.*

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2021**

		2021	2020
		\$	\$
<b>CURRENT ASSETS</b>			
<b>Cash Assets</b>			
<b>Cash at Bank</b>			
St George 068-311-796		2,225,108	2,358,205
St George Express Saver 420-800-160		542,346	302,219
CBA Society Cheque Account 105-957-91		305,535	293,176
St George Term Deposit 035-489-3571		547,712	544,639
AUD PayPal		95,949	87,627
Cash on Hand		-	172
		<u>3,716,650</u>	<u>3,586,038</u>
<b>Current Other Assets</b>			
Prepayments		153,769	153,769
Receivables	2	60	125,638
Rental Bond		16,500	16,500
Input tax credit control account		-	12,501
GST Payable Control account		15,800	(632)
		<u>186,129</u>	<u>307,776</u>
<b>TOTAL CURRENT ASSETS</b>		<u>3,902,779</u>	<u>3,893,814</u>
<b>NON-CURRENT ASSETS</b>			
<b>Property Plant &amp; Equipment</b>		17,826	24,669
<b>TOTAL NON-CURRENT ASSETS</b>	3	<u>17,826</u>	<u>24,669</u>
<b>TOTAL ASSETS</b>		<u>3,920,605</u>	<u>3,918,483</u>
<b>CURRENT LIABILITIES</b>			
<b>Payables</b>			
Trade Creditors		14,621	14,687
Creditor - ATO		-	131
		<u>14,621</u>	<u>14,818</u>
<b>Financial Liabilities</b>			
Chartel Mort - Kia Carnival		-	1,892
AMEX Credit Card		1,676	451
		<u>1,676</u>	<u>2,343</u>
<b>Current Tax Liabilities</b>			
Amounts withheld from salary & wages	4	1,898	5,864
Superannuation	4	10,300	133
Wages Payable (Payroll)		1,652	-
Grants Received in Advance		173,090	-
		<u>186,940</u>	<u>5,997</u>
<b>TOTAL LIABILITIES</b>		<u>203,237</u>	<u>23,158</u>
<b>Net Assets</b>		<u>3,717,368</u>	<u>3,895,325</u>
<b>EQUITY</b>			
Retained profits/(accumulated losses)		3,717,368	3,895,325
<b>TOTAL EQUITY</b>		<u>3,717,368</u>	<u>3,895,325</u>

*The accompanying notes should be read in conjunction with these accounts.*

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	Notes	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		1,236,789	2,277,545
Payments to suppliers and employees		(1,278,362)	(2,290,366)
Cash Flow Boost, JobKeeper & Grant		170,794	144,734
Interest Received		3,283	8,891
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>		<u>132,504</u>	<u>140,804</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-	(9,585)
<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES</b>		<u>-</u>	<u>(9,585)</u>
 <b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment - Chattel Mortgage		(1,892)	(11,442)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<u>(1,892)</u>	<u>(11,442)</u>
 Net increase/(decrease) in cash held		130,612	119,777
Cash at the beginning of the financial year		3,586,038	3,466,261
Cash at the end of the financial year		<u><u>3,716,650</u></u>	<u><u>3,586,038</u></u>
 <b><u>Reconciliation of Cash</u></b>			
St George 068-311-796		2,225,108	2,358,205
St George Express Saver 420-800-160		542,346	302,219
CBA Society Cheque Account 105-957-91		305,535	293,176
St George Term Deposit 035-489-3571		547,712	544,639
AUD PayPal		95,949	87,627
Cash on Hand		-	172
		<u><u>3,716,650</u></u>	<u><u>3,586,038</u></u>

*Notes to and forming part of the accounts are to be read in conjunction with this report.*

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	2021	2020
	\$	\$
<u>(i) Reconciliation of operating performance to net cash provided by operations activities</u>		
Operating profit/(loss) from ordinary after income tax	(177,957)	183,132
Add/(less) non-cash items:		
Depreciation	6,843	7,051
<b>Net cash provided by operating activities before change in assets and liabilities</b>	<b>(171,114)</b>	<b>190,183</b>
Change in assets and liabilities during the financial year:		
(Increase)/decrease in USA accountants retainer	-	5,500
(Increase)/decrease in prepayments & other receivable	125,578	(53,093)
(Increase)/decrease in tax input & GST	(4,062)	5,109
Increase/(decrease) in creditors	(66)	6,504
Increase/(decrease) in AMEX	1,225	(9,506)
Increase/(decrease) in PAYG	(3,966)	(4,026)
Increase/(decrease) in superannuation	10,167	133
Increase/(decrease) in grants in advance	173,090	-
Increase/(decrease) in wages payroll	1,652	-
<b>Net cash provided by operating activities</b>	<b>132,504</b>	<b>140,804</b>

*Notes to and forming part of the accounts are to be read in conjunction with this report.*



**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Note 1 Summary of Accounting Policies**

These financial statements are a special purpose financial report has been prepared in order to satisfy the requirements of the Save our Sons Incorporated to prepare financial statements under the Associations Incorporation Act. The Committee of Association has determined that the Organisation is not reporting entity as defined in the Statement of Accounting Concepts 1 "Definition of the Reporting Entity".

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

**Adoption of New Australian Accounting Standards**

The organisation has elected to apply the following pronouncements to the annual reporting period beginning 1 July 2014:

- AASB 1053 application of *Tiers of Australian Accounting Standards* and AASB 2010 *Amendments to Australian Accounting Standards arising from reduced Disclosure Requirements*.

The company is classified as a Tier 1 Corporation for reporting purposes

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**Accounting Policies**

**Revenue Recognition**

Revenue is recognised on receipt of:

- Donations,
- Grants from,
  - o Department of Social Services,
  - o Department of Communities & Justice.

The Association is classified as large as the total annual revenue is more than \$250,000.

The financial statements have been prepared as required by the ACNC Act and ACNC Regulation and in accordance with the Australian Accounting Standards set by the Australian Accounting Standards Board (AASB),

**(a) Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks and other short-term highly liquid investments.

**(b) Payables (& Accruals) – Unsecured**

Payables are shown in the Balance Sheet at the aggregate value of monies owed for goods and services provided and other amounts unpaid at 30 June 2021. These amounts are unsecured and usually paid within 30 days of recognition.

**SAVE OUR SONS INCORPORATED – INC9888929**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Note 1 Summary of Accounting Policies (continued)**

**(c) Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(d) Revenue**

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the balance sheet.

Interest revenue and distribution income from investments is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of a service is recognised upon delivery of the service to the customers.

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

**SAVE OUR SONS INCORPORATED – INC9888929**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**(e) Income Tax**

Save Our Sons Incorporated is a not for profit organisation for income tax purposes. Its income is therefore exempt from income tax under Section 50.1 of the Income Tax Assessment Act 1997.

**(f) Goods and Services Tax**

Revenues, expenses and assets are recognised Net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

	2021 \$	2020 \$
<b>Note 2. OTHER ASSETS</b>		
Receivables	<u>60</u>	<u>125,638</u>
<b>Note 3. PROPERTY PLANT &amp; EQUIPMENT</b>		
Furniture & Fittings	6,473	6,473
Less Accumulated Depreciation	(5,056)	(4,511)
Office Equipment	42,035	42,035
Less Accumulated Depreciation	(37,413)	(34,540)
Motor Vehicles - at cost	62,909	62,909
Less Accumulated Depreciation	(51,120)	(47,697)
	<u>17,828</u>	<u>24,669</u>

**Reconciliation**

	Furniture & Fittings	Office Equipment	Motor Vehicles	Total
Opening Balance	1,962	7,495	15,212	24,669
Additions	-	-	-	-
Depreciation	(545)	(2,873)	(3,423)	(6,841)
Closing Balance	<u>1,417</u>	<u>4,622</u>	<u>11,789</u>	<u>17,828</u>

**Note 4. CURRENT TAX LIABILITIES**

Amounts withheld from salary & wages	1,898	5,864
Superannuation	10,300	133
	<u>12,198</u>	<u>5,997</u>

**Note 5. FINANCING OF OVERSEAS TERRORIST OPERATION**

The committee declares that to the best of their knowledge and belief no payments made to overseas organisations were used in any way to fund terrorist organisations.

**Note 6. REMUNERATION OF KEY MANAGEMENT**

No remuneration was paid or any benefits received by:

- Committee Members; or	-	-
- Executive Committee.	-	-

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**Note 7. EXPENDITURE**

Your Committee has allocated and committed to the following expenditure over the next three financial years towards critical programs and services to achieve the purpose and objectives of the organisation and outcomes of real and meaningful impact and value to the Duchenne and Becker community in Australia.

<b>Hospital and 3rd Party Organisation Commitments</b>	<b>2020/2021 Year 1</b>	<b>2021/2022 Year 2</b>	<b>2022/2023 Year 3</b>	<b>2023/2024 Year 3</b>
<b><u>NSW</u></b>				
<b>CHW Neuromuscular Clinic</b>				
Neuromuscular Clinical Nurse Specialist - Level 2	\$ 113,256.53	\$ 84,942.40	\$ 56,628.27	\$ 254,827.20
Neuromuscular Clinical Trials Staff Specialist Position	\$ 55,436.40	\$ 55,436.40	\$ 55,436.40	\$ 166,309.20
<b><u>VIC</u></b>				
<b>MCRI - Royal Children's Hospital</b>				
Neuromuscular Research Nurse position	\$ 92,924.37	\$ 84,476.70	\$ 76,029.03	\$ 253,430.10
Neuromuscular Clinical Trials Specialist	\$ 51,762.91	\$ 53,315.80	\$ 54,915.27	\$ 159,993.98
AUSNMD Website "Clinical Trial Finder"	\$ 40,000.00	\$ 17,500.00	\$ 17,500.00	\$ 75,000.00
<b><u>WA</u></b>				
<b>Child &amp; Adolescent Health Service (CAHS)</b>				
Neuromuscular Clinical Nurse position	\$ 60,000.00	\$ 50,000.00	\$ 40,000.00	\$ 150,000.00
Clinical Trials Nurse (PT position to facilitate clinical trials Duchenne & Becker specific)	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 82,500.00
<b><u>QLD</u></b>				
<b>Children's Health Queensland Hospital and Health Service</b>				
Neuromuscular Clinical Nurse Position	\$ 89,640.00	\$ 74,700.00	\$ 59,760.00	\$ 224,100.00
<b><u>AUSTRALIA WIDE</u></b>				
<b>Alex Scollard Memorial Fund</b>				
PhD Research Scholarship		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
<b>Centre for Community Driven Research - Tripartite agreement</b>				
Patient Pathways Telehealth Nurse		\$ 25,000.00	N/A	\$ 25,000.00
	<b>\$ 530,520.21</b>	<b>\$ 497,871.30</b>	<b>\$ 412,768.97</b>	<b>\$ 25,000.00</b>
	<b>\$ 1,466,160.48</b>			

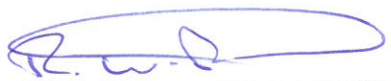
**SAVE OUR SONS INCORPORATED – INC9888929**  
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**FINANCIAL DECLARATION FOR RESPONSIBLE PERSON**  
**FOR THE YEAR ENDED 30 JUNE 2021**


The Responsible Persons declare that in the Responsible Persons' opinion:

- (a) 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
- (b) 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*.



**RICK POWELL – PRESIDENT**



**MILED AKLE – TREASURER**

Dated at Sydney this 24<sup>th</sup> November 2021

**SAVE OUR SONS INCORPORATED – INC9888929**  
**ABN: 30 852 969 402**

To The Members  
Save our Sons Incorporated  
Shop 3,  
570 New Canterbury Road,  
**HURLSTONE PARK** NSW 2193

**INDEPENDENT AUDIT REPORT**

**Report on the Audit of the Financial Report**

**Opinion**

I have audited the financial report of Save Our Sons Incorporated, which comprises the Statement of Financial Position as at 30<sup>th</sup> June 2021, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies, and the responsible entities declaration.

In my opinion the financial report of Save Our Sons Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30<sup>th</sup> June 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Qualification**

As is common for an organisation of this type, it is not practicable for Save Our Sons Inc. to maintain an effective system of internal control over donations, subscriptions and other fundraising activities until their initial entry in the accounting records. Accordingly, our audit in relation to funds received and banked was limited to amounts recorded in the books and records.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

**Other Information**

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report of the year ended 30<sup>th</sup> June 2021, but does not include the financial report and my auditor's report thereon.

**SAVE OUR SONS INCORPORATED – INC9888929**  
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**INDEPENDENT AUDIT REPORT**

**Other Information (Continued)**

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

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

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

**Responsibilities of Responsible Entities for the Financial Report**

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities 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 entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the 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.

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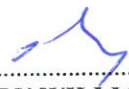
**INDEPENDENT AUDIT REPORT**

**Auditor's Responsibilities for the Audit of the Financial Report**

- 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 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 exist 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 the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

DATED AT SYDNEY  
THIS 25<sup>TH</sup> DAY OF  
NOVEMBER 2021

  
.....  
**GARRY WILLIAM DAY**  
Registered Auditor No. 1494

**HARLEY RUSSELL & DAY**  
**CHARTERED ACCOUNTANTS**