

**Samoan Independent Seventh Day
Adventist Church (Vic. Division) Inc**

ABN: 35 945 334 680

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**Samoan Independent Seventh Day
Adventist Church (Victorian Division) Inc**
ABN 35 945 334 680

Notes to the Financial Statements
For the year ended 30 September 2022

Note 1: Summary of Significant Accounting Policies

Statement of Compliance

The Committee has prepared the financial statements on the basis that the charity is a non-reporting entity because there is no user dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements which has been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the committee has determined are appropriate to meet the needs of members.

Such accounting policies are consistent with the previous reporting period unless stated otherwise.

The financial statements have been prepared on a cash basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

AASB 15	Revenue from Contracts with Customers
AASB 16	Leases
AASB 101	Presentation of Financial Statements
AASB 107	Statement of Cash Flows
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110	Events After the Reporting Period
AASB 1048	Interpretation of Standards
AASB 1054	Australian Additional Disclosures
AASB 1058	Income for Not-for-Profit Entities

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 losses.

Freehold Property

Freehold land and buildings are shown at their fair value based on valuations by external independent valuers, less subsequent depreciation for buildings. In periods when the freehold land and buildings are not subject to an independent valuation, the committee conduct committee valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising from revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus.

All other decreases are recognised in the Statement of Comprehensive income. Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Freehold land and buildings that have been contributed at no cost, or for nominal costs are recognised at the committees' value at the date it is acquired.

All property, plant and equipment and buildings are initially measured at cost and are depreciated over their useful lives on a straight-line basis. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of plant and equipment is reviewed annually by members to ensure it is not in excess of the recoverable amount.

Plant and Equipment

Plant and equipment is measured on the cost basis less depreciation and impairments losses.

The carrying amount of plant and equipment is reviewed annually by the committee members to ensure that it is not more than the recoverable amount from these assets. The recoverable amount is assessed based on the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation

Depreciation on Contents and Motor Vehicles is currently being claimed in the financial statements. All other fixed assets being currently valued at cost, or an expected market value as agreed upon by the committee.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised immediately in the profit and loss statement.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the church that remain unpaid at the end of the reporting period. They are recognised at their transaction price. Trade and other payables are subject to normal credit terms (30-60 days) and do not bear interest.

Leases

At inception of a contract, the Church assesses if the contract contains characteristics of a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Church where the Church is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Donations/Gifts Given

Gifts given of cash and items in kind to church members, congregation and other communities in Australia and the South Sea Islands are recognised at the dollar value at the time of when the recipient receives the gift. The Church contributes gifts in cash and kind throughout the financial period, to help support its members and affiliates in the South Sea Islands.

Pastors and Employee Benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to reporting date.

Provisions

Provision is made for the Church's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs.

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 months or less, and bank overdrafts.

Donations, Tithes and Offerings

Revenue from fundraising, including donations, tithes, and offerings, is recognised when received and banked.

Rendering of Services

Revenue from services provided by the church is recognised over time as the services are rendered.

Sale of Goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods which is generally at the time of the delivery.

Interest

Interest revenue is recognised as Interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the

interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Rental Income

Rental income from rental properties is recognised as revenue when received.

Other Revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Impairment of Assets

At the end of each reporting period, property, plant and equipment, intangible assets and Investments are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. The recoverable amount is the higher of the asset's fair value less costs of disposal and the present value of the asset's future cash flows discounted at the expected rate of return. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount and an impairment loss is recognised immediately in the profit or loss.

Income Tax

The association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*

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, and bank overdrafts. Bank overdrafts are shown within current liabilities on the balance sheet.

Revenue

Revenue is measured at the fair value of the consideration received or receivable. Donation income is recognised when the entity obtains control over the funds, which are generally at the time of receipt.

Interest revenue is recognised using the effective interest method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established. All revenue is stated net of the amount of goods and services tax.

Investments

Investments include equity securities (i.e., shares) of listed and unlisted entities. The company recognises and measures these investments at cost less any accumulated impairment losses.

Samoan Indep. Seventh Day Adventist Church (Vic. Division) Inc
ABN 35 945 334 680

Statement of Profit or Loss

For the year ended 30 September 2022

	Note	2022 \$	2021 \$
Revenue	2	1,411,808.97	927,995.71
Employee benefits expenses	3	(188,567.43)	(248,968.33)
Depreciation and amortisation expenses	4	(55,403.66)	(56,117.70)
Auditor's remuneration	5	(1,090.91)	(1,091.00)
Accountancy expenses		(8,800.00)	(8,800.00)
Rental and lease expenses	6	0.00	(3,689.12)
Finance costs	7	(24,660.00)	(16,050.12)
Other expenses	8	(1,580,470.82)	(2,236,660.64)
Profit attributable to members of the entity		(447,183.85)	(1,643,381.20)

Notes to the Financial Statements

For the year ended 30 September 2022

Note 1: Summary of Significant Accounting Policies

recognised as part of the cost of acquisition of the asset or as part of an item of the expense.
Receivables and payables stated are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Note 2: Revenue and Other Income

	2022	2021
	\$	\$
REVENUE		
OTHER REVENUE		
Interest revenue	412.06	428.11
ATO-Refund	0.00	2,336.50
Donations & Gifts	526,792.25	202,912.00
Tithes	884,604.66	646,992.60
Bond Refund	0.00	1,000.00
ATO-Cash Flow Boost	0.00	4,726.50
Jobkeeper Subsidy	0.00	69,600.00
TOTAL OTHER REVENUE	1,411,808.97	927,995.71
TOTAL REVENUE	1,411,808.97	927,995.71

Note 3: Employee Benefits Expenses

	2022	2021
	\$	\$
EMPLOYEE BENEFITS EXPENSES		
Superannuation	16,928.28	18,626.16
Wages	167,460.00	228,893.77
Workcover	4,179.15	1,448.40
TOTAL	188,567.43	248,968.33

Note 4: Depreciation and Amortisation Expenses

	2022	2021
	\$	\$
DEPRECIATION AND AMORTISATION EXPENSES		
Depreciation	35,189.66	44,686.70
Depreciation-Buildings	20,214.00	11,431.00
TOTAL	55,403.66	56,117.70

Notes to the Financial Statements

For the year ended 30 September 2022

Note 5: Auditors' Remuneration

	2022 \$	2021 \$
REMUNERATION OF THE AUDITOR OF THE ENTITY:		
Remuneration of the auditor	1,090.91	1,091.00
TOTAL REMUNERATION OF THE AUDITOR	<u>1,090.91</u>	<u>1,091.00</u>

Note 6: Rental and Lease Expenses

	2022 \$	2021 \$
RENTAL AND LEASE EXPENSES		
Hire-Plant and Equipment	0.00	3,445.00
Rental Expense	0.00	244.12
TOTAL	<u>0.00</u>	<u>3,689.12</u>

Note 7: Finance Costs

	2022 \$	2021 \$
FINANCE COSTS		
Bank Charges	606.00	633.12
Interest on Right of Use Asset	24,054.00	15,417.00
TOTAL	<u>24,660.00</u>	<u>16,050.12</u>

Note 8: Other Expenses

	2022 \$	2021 \$
OTHER EXPENSES		
Cleaning & Waste Removal	1,764.36	257.36
Council & Water Rates	5,812.45	12,909.79
Electricity & Gas	1,660.91	0.00
Floral Arrangements	3,834.09	1,514.00
Funeral Expenses	1,695.00	74,792.29
Furniture & Equipment	0.00	200.00
Gifts & Donations	1,296,212.17	1,722,035.22
Hall, Church & Bin Hire	715.00	18,061.15
Insurances	3,528.62	4,772.61
Internet & Phone	3,652.27	3,014.85
Office, Printing & Stationery	1,140.00	2,407.00
Motor Vehicle Expenses	1,200.00	1,042.10
Repairs & Maintenance	1,078.00	3,800.00
Retirement Costs	0.00	49,030.00
Revival Expenses	9,799.13	18,100.00
Samoan Mission	35,347.05	20,000.00
Samoan Youth Division	3,000.00	20,600.00
Subscriptions	872.73	831.00
Travel and Accommodation	6,978.60	7,613.88
Uniforms Costs	700.00	0.00
World Council Governing Board	201,480.44	275,679.39
TOTAL	<u>1,580,470.82</u>	<u>2,236,660.64</u>

Samoan Indep. Seventh Day Adventist Church (Vic. Division) Inc

ABN 35 945 334 680

Balance Sheet

As at 30 September 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	800,291.31	1,259,460.18
Trade and other receivables	3	2,512.00	3,204.00
Other current assets	5	8,750.00	8,750.00
TOTAL CURRENT ASSETS		811,553.31	1,271,414.18
NON-CURRENT ASSETS			
Property, plant and equipment	6	2,003,907.89	2,005,167.21
TOTAL NON-CURRENT ASSETS		2,003,907.89	2,005,167.21
TOTAL ASSETS		2,815,461.20	3,276,581.39
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	6,559.78	0.00
Financial liabilities	8	5,551.88	6,440.00
Tax liabilities	4	2,586.00	8,570.00
TOTAL CURRENT LIABILITIES		14,697.66	15,010.00
NON-CURRENT LIABILITIES			
Financial liabilities	8	59,763.00	73,387.00
TOTAL NON-CURRENT LIABILITIES		59,763.00	73,387.00
TOTAL LIABILITIES		74,460.66	88,397.00
NET ASSETS		2,741,000.54	3,188,184.39
EQUITY			
Retained earnings	9	2,741,000.54	3,188,184.39
TOTAL EQUITY		2,741,000.54	3,188,184.39

Notes to the Financial Statements

For the year ended 30 September 2022

Note 1: Summary of Significant Accounting Policies

net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Note 2: Cash and Cash Equivalents

	Note	2022 \$	2021 \$
CURRENT			
Cash at bank and on hand		800,291.31	1,259,460.18
TOTAL CURRENT		800,291.31	1,259,460.18
TOTAL		800,291.31	1,259,460.18
RECONCILIATION OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash at bank and on hand		800,291.31	1,259,460.18
		800,291.31	1,259,460.18

Note 3: Trade and Other Receivables

	2022 \$	2021 \$
CURRENT		
TFN Withholding Tax	7.00	0.00
GST Receivable	2,505.00	3,204.00
TOTAL CURRENT	2,512.00	3,204.00
TOTAL	2,512.00	3,204.00

Note 4: Tax Balances

	2022 \$	2021 \$
CURRENT TAX LIABILITIES		
PAYG Withholding Tax Payable	2,586.00	8,570.00
TOTAL CURRENT TAX LIABILITIES	2,586.00	8,570.00
TOTAL TAX LIABILITIES	2,586.00	8,570.00

Note 5: Other Assets

	2022 \$	2021 \$
CURRENT		
Rental Bond-Concorde Dr. Keilor Park	8,750.00	8,750.00
TOTAL CURRENT	8,750.00	8,750.00
TOTAL	8,750.00	8,750.00

Notes to the Financial Statements

For the year ended 30 September 2022

Note 6: Property, Plant and Equipment

	2022 \$	2021 \$
Freehold Land		
Land & Buildings-3-5 Bellevue Blvd. Hillside 3037	650,000.00	650,000.00
Renovations-3-5 Bellevue Blvd. Hillside 3037	35,878.00	0.00
Land & Buildings-700 Barry Rd. Westmeadows 3049	1,155,823.98	1,155,823.98
TOTAL FREEHOLD LAND	1,841,701.98	1,805,823.98
Contents & Equipment		
At cost	269,544.24	252,767.90
Less Accumulated Depreciation	(157,956.98)	(123,562.87)
TOTAL	111,587.26	129,205.03
Motor Vehicles		
At cost	11,250.00	11,250.00
Less Accumulated Depreciation	(8,863.35)	(8,067.80)
TOTAL	2,386.65	3,182.20
Buildings-Right of Use		
At cost	79,877.00	78,387.00
Accumulated Amortisation ROU Asset	(31,645.00)	(11,431.00)
TOTAL	48,232.00	66,956.00
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,003,907.89	2,005,167.21

Note 7: Trade and Other Payables

	2022 \$	2021 \$
CURRENT		
Other Creditors	6,559.78	0.00
TOTAL CURRENT	6,559.78	0.00
TOTAL	6,559.78	0.00

The average credit period on trade and other payables (excluding GST payable) is months. No interest is payable on outstanding payables during this period. For payables outstanding longer than months, % per annum is payable on the outstanding balance.

Note 8: Financial Liabilities

	2022 \$	2021 \$
CURRENT		
ATO-Activity Statement	1,724.00	0.00
Superannuation Payable	3,827.88	6,440.00
TOTAL CURRENT	5,551.88	6,440.00
NON-CURRENT		
Lease Liabilities-Principal Payments	59,763.00	73,387.00
TOTAL NON-CURRENT	59,763.00	73,387.00
TOTAL	65,314.88	79,827.00

Notes to the Financial Statements

For the year ended 30 September 2022

Note 9: Retained Earnings

	2022 \$	2021 \$
Retained earnings (accumulated losses) at the beginning of the financial year	3,188,184.39	4,831,565.59
Net profit attributable to members of the entity	(447,183.85)	(1,643,381.20)
Retained earnings (accumulated losses) at the end of the financial year	2,741,000.54	3,188,184.39

Samoan Indep. Seventh Day Adventist Church (Vic. Division) Inc

ABN 35 945 334 680

Statement of Changes in Equity

For the year ended 30 September 2022

	Note	Share Capital	Retained Earnings	Reserves	Total
		\$	\$	\$	\$
Balance at 01-Oct-20		0.00	4,831,565.59	0.00	4,831,565.59
Comprehensive income					
Profit for the period			(1,643,381.20)		(1,643,381.20)
Total comprehensive income for the period attributable to members of the entity		0.00	(1,643,381.20)	0.00	(1,643,381.20)
Total transactions with owners and other transfers		0.00	0.00	0.00	0.00
Balance at 30-Sep-21		0.00	3,188,184.39	0.00	3,188,184.39
Balance at 01-Oct-21		0.00	3,188,184.39	0.00	3,188,184.39
Comprehensive income					
Profit for the period			(435,524.07)		(435,524.07)
Total comprehensive income for the period attributable to members of the entity		0.00	(435,524.07)	0.00	(435,524.07)
Total transactions with owners and other transfers		0.00	0.00	0.00	0.00
Balance at 30-Sep-22		0.00	2,752,660.32	0.00	2,752,660.32

Samoan Indep. Seventh Day
Adventist Church (Vic. Division) Inc
ABN 35 945 334 680

Statement of Cash Flows
For the year ended 30 September 2022

	Note	Sep. 2022 \$	Sep. 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,411,396.91	927,567.60
Payments to suppliers and employees		(1,802,983.16)	(2,514,626.10)
Interest received		412.06	428.11
Finance costs		(606.00)	(633.12)
Net cash provided by (used in) operating activities	2	(391,780.19)	(1,587,263.51)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant and equipment		54,144.34	26,042.80
Rental Bond		0.00	8,750.00
Net cash provided by (used in) investing activities		(54,144.34)	(34,792.80)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		379.66	4,753.94
Repayments of borrowings		(13,624.00)	(5,000.00)
Net cash provided by (used in) financing activities		(13,244.34)	(246.06)
Net increase (decrease) in cash and cash equivalents held		(459,168.87)	(1,622,302.37)
Cash at beginning of financial year	3	1,259,460.18	2,881,762.55
Cash at end of financial year	3	800,291.31	1,259,460.18

Notes to the Financial Statements

For the period ended 30 September 2022

Note 2: Cash Flow Information

	Note	2022	2021
		\$	\$
RECONCILIATION OF CASH			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents	3	800,291.31	1,259,460.18
		<u>800,291.31</u>	<u>1,259,460.18</u>
RECONCILIATION OF CASH FLOWS			
Cash flows from operations are reconciled to profit from ordinary activities after income tax as follows:			
Profit from ordinary activities after income tax		(447,183.85)	(1,643,381.20)
Non-cash flows in profit from ordinary activities after income tax			
Depreciation		55,403.66	56,117.70
Total non-cash flows in profit from ordinary activities after income tax		<u>55,403.66</u>	<u>56,117.70</u>
TOTAL CASH FLOWS FROM OPERATIONS	2	<u><u>(391,780.19)</u></u>	<u><u>(1,587,263.50)</u></u>

Notes to the Financial Statements

For the period ended 30 September 2022

Note 3: Cash and Cash Equivalents

	Note	2022	2021
		\$	\$
CURRENT			
Cash at bank and on hand	3	800,291.31	1,259,460.18
TOTAL CURRENT		<u>800,291.31</u>	<u>1,259,460.18</u>
TOTAL		<u>800,291.31</u>	<u>1,259,460.18</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at the end of the financial year as shown in			
the statement of cash flows is reconciled to items in			
the statement of financial position as follows:			
Cash at bank and on hand	3	800,291.31	1,259,460.18
		<u>800,291.31</u>	<u>1,259,460.18</u>

Independent Auditor's Review Report

To the Members of the Samoan Seventh Day Adventist Church (Victoria Division)

Report on the Financial Report

We have reviewed the accompanying financial report of Samoan Seventh Day Adventist Church (Victoria Division) ("The church") which comprises the Statement of Financial Position as at 30 September 2022, the Statement of Profit and Loss and Statement of Changes in Equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the church is responsible for the preparation of the financial report that gives a true and fair view, in accordance with Australian Accounting Standards – Simplified Disclosures, Associations Incorporation Reform Act 2012(Vic) and the ACNC Act and for such internal control as the committee determines is necessary to enable the preparation of the 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 review. We conducted our review 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 review to obtain reasonable assurance about whether the financial report is free from material misstatement.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

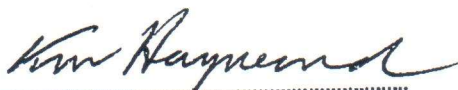
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Conclusion

Based on our review, which is not an audit, the report on the Samoan Seventh Day Adventist Church (Victoria Division) presents fairly in all material respects and satisfies the requirements of Division 60 of the Australian Charities and Not-For-Profits Commission Act 2013 including:

Giving a true and fair view of the churches financial position at 30 September 2022 and of it's financial performance for the year ended 30 September 2022.

Complying with the Australian Accounting Standards and Division 60 of the Division 60 of the Australian Charities and Not-For-Profits Commission Act 2013.



Ken Hayward FCA Director

Chequers Financial Services Pty Ltd

Dated this 20th day of July 2023

Auditors Independence Declaration

To the Members of Samoan Seventh Day Adventist Independent Church Victoria:

I declare that, to the best of my knowledge and belief, during the year ended 30 September 2022, there have been:

- a) No contraventions of the auditor independence requirements in relation to the review; and



Ken Hayward FCA Director

Chequers Financial Services Pty Ltd

Dated this 20th day of July 2023

Samoan Independent Seventh Day Adventist Church (Victorian Division) Inc.

ABN: 35 945 334 680

For The Year Ended 30 September 2022

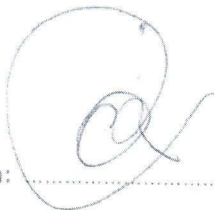
Responsible persons' declaration — *per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013*

The responsible persons declare that in the responsible persons' opinion:

- (a) there are reasonable grounds to believe that the registered entity can pay all 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*.

Chair Person:



Alefosio Koko

Compliance Officer:



Simas Finai

Dated this 2nd day of February 2023