

# **Hear and Say - Centre for Deaf Children Limited**

32 058 430 069

## **Financial Statements**

**For the Year Ended 30 June 2019**

# Hear and Say - Centre for Deaf Children Limited

32 058 430 069

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For the Year Ended 30 June 2019

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## Hear and Say - Centre for Deaf Children

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### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2019

	2019	2018
	\$	\$
<b>INCOME</b>		
Clinical services	2,642,224	1,598,051
Fundraising event revenue	263,803	235,155
Government grants	1,471,187	1,344,974
Non-government grants and donations	1,674,815	1,998,744
Gain on disposal of assets	6,290	-
Interest revenue	19,645	24,275
Other income	36,495	47,940
<b>Total Income</b>	<b>6,114,459</b>	<b>5,249,139</b>
<b>EXPENDITURE</b>		
Advertising and promotion	12,074	25,727
Bad and doubtful debts	55,833	26,308
Board Governance	40,000	-
Cleaning	44,795	45,531
Clinical services	68,159	38,063
Consultant fees	419,711	49,020
Depreciation and impairment charges	516,595	434,979
Employee benefits expense	4,425,018	4,173,661
Fundraising expense	208,672	166,942
Insurance	63,873	66,517
Interest Expense	2,205	854
Licenses and fees	110,640	74,042
Occupancy costs	102,477	117,530
Other expenses	103,769	78,540
Postage, printing and stationery	62,345	113,627
Repairs and maintenance	221,005	196,966
Telephone and internet	127,723	118,596
Travel and accommodation	128,715	116,782
<b>Total Expenditure</b>	<b>6,713,609</b>	<b>5,843,685</b>
<b>Total comprehensive income for the year</b>	<b>(599,150)</b>	<b>(594,546)</b>

The accompanying notes form part of these financial statements.

# Hear and Say - Centre for Deaf Children

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## Statement of Financial Position

30 June 2019

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,265,467	1,509,438
Trade and other receivables	5	471,639	221,585
Inventories	6	2,751	613
Other assets	9	64,691	58,971
<b>TOTAL CURRENT ASSETS</b>		<b>1,804,548</b>	<b>1,790,607</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	13,100,467	13,368,636
Other financial assets	7	10,000	30,013
<b>TOTAL NON-CURRENT ASSETS</b>		<b>13,110,467</b>	<b>13,398,649</b>
<b>TOTAL ASSETS</b>		<b>14,915,015</b>	<b>15,189,256</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	627,226	274,829
Provision for employee benefits	12	491,662	444,726
Other liabilities	11	270,918	352,449
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,389,805</b>	<b>1,072,001</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for employee benefits	12	39,846	32,741
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>39,846</b>	<b>32,741</b>
<b>TOTAL LIABILITIES</b>		<b>1,429,651</b>	<b>1,104,742</b>
<b>NET ASSETS</b>		<b>13,485,364</b>	<b>14,084,514</b>
<b>EQUITY</b>			
Asset revaluation reserve		2,495,597	2,495,597
Retained earnings		10,989,767	11,588,917
<b>TOTAL EQUITY</b>		<b>13,485,364</b>	<b>14,084,514</b>

The accompanying notes form part of these financial statements.

## Statement of Changes in Equity

For the Year Ended 30 June 2019

2019

	Retained Earnings	Asset Revaluation Reserve	Total
	\$	\$	\$
<b>Balance at 1 July 2018</b>	11,588,917	2,495,597	14,084,514
Profit/(Loss) for the year	(599,150)	-	(599,150)
<b>Balance at 30 June 2019</b>	<u>10,989,767</u>	<u>2,495,597</u>	<u>13,485,364</u>

2018

	Retained Earnings	Asset Revaluation Reserve	Total
	\$	\$	\$
<b>Balance at 1 July 2017</b>	12,183,463	2,445,597	14,629,060
Profit/(Loss) for the year	(594,546)	-	(594,546)
Revaluation increment (decrement)	-	50,000	50,000
<b>Balance at 30 June 2018</b>	<u>11,588,917</u>	<u>2,495,597</u>	<u>14,084,514</u>

# Hear and Say - Centre for Deaf Children

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## Statement of Cash Flows For the Year Ended 30 June 2019

	2019	2018
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from appeals, supporters and services	5,854,986	5,204,571
Payments to suppliers and employees	(5,933,371)	(5,438,432)
Interest received	19,645	24,275
Interest paid	(2,205)	(854)
Net cash provided by/(used in) operating activities	15 <u>(60,945)</u>	<u>(210,440)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Movement in property, plant and equipment	(203,039)	(55,162)
Movement in investment	20,013	(3,717)
Net cash used by investing activities	<u>(183,026)</u>	<u>(58,879)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	(243,971)	(269,319)
Cash and cash equivalents at beginning of year	<u>1,509,438</u>	<u>1,778,757</u>
Cash and cash equivalents at end of financial year	4 <u><u>1,265,467</u></u>	<u><u>1,509,438</u></u>

The accompanying notes form part of these financial statements.

# Hear and Say - Centre for Deaf Children

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## Notes to the Financial Statements For the Year Ended 30 June 2019

The financial report covers Hear and Say - Centre for Deaf Children Limited as an individual entity. Hear and Say - Centre for Deaf Children Limited is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Hear and Say - Centre for Deaf Children Limited 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 Company 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*.

### 2 Summary of Significant Accounting Policies

#### (a) Income Tax

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

#### (b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

#### (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 Company 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.

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.

Hear and Say - Centre for Deaf Children Limited receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the

## Notes to the Financial Statements

### For the Year Ended 30 June 2019

#### 2 Summary of Significant Accounting Policies

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

###### Grant revenue

statement of profit or loss and other comprehensive income.

###### Interest revenue

Interest is recognised using the effective interest method.

###### Other income

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

##### (d) Economic dependence

Hear and Say - Centre for Deaf Children Limited is dependent on the grant income for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the grant income will not continue to support Hear and Say - Centre for Deaf Children Limited.

##### (e) 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.

##### (f) Inventories

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

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

###### Land and buildings

Land and buildings are measured using the revaluation model.

###### Plant and equipment

Plant and equipment are measured using the cost model.



## Notes to the Financial Statements For the Year Ended 30 June 2019

### 2 Summary of Significant Accounting Policies

#### (g) 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 Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Buildings	5%
Plant and Equipment	10-40%
Furniture, Fixtures and Fittings	10-40%
Leasehold improvements	16.32%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

#### (h) 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.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

#### (i) Employee benefits

Provision is made for the Company'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.

### 3 Critical Accounting Estimates and Judgments

Those charged with governance 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 - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**

**4 Cash and Cash Equivalents**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Cash at bank and in hand	<b>100</b>	100
Short-term deposits	<b>259,390</b>	1,163,433
Deposits at call	<b>1,005,977</b>	345,905
<b>Total cash and cash equivalents</b>	<b><u>1,265,467</u></b>	<b><u>1,509,438</u></b>

**Reconciliation of cash**

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	<b>1,265,467</b>	1,509,438
<b>Balance as per statement of cash flows</b>	<b><u>1,265,467</u></b>	<b><u>1,509,438</u></b>

**5 Trade and Other Receivables**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Accounts receivable	<b>410,379</b>	161,753
Provision for doubtful debts	<b>(31,000)</b>	(53,801)
Other receivables	<b>92,260</b>	113,633
<b>Total current trade and other receivables</b>	<b><u>471,639</u></b>	<b><u>221,585</u></b>

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

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2019**

**6 Inventories**

	2019	2018
	\$	\$
<b>CURRENT</b>		
At cost:		
Stock on hand	2,751	613
<b>Total inventories</b>	<u>2,751</u>	<u>613</u>

**7 Other Financial Assets**

**(a) Financial assets at fair value through profit or loss**

	2019	2018
	\$	\$
<b>NON-CURRENT</b>		
Share Portfolio	-	20,013
Queensland Community Foundation	10,000	10,000
<b>Total other financial assets</b>	<u>10,000</u>	<u>30,013</u>

**8 Property, plant and equipment**

	2019	2018
	\$	\$
<b>LAND AND BUILDINGS</b>		
<b>Freehold land</b>		
At fair value	2,940,000	2,940,000
<b>Total Land</b>	<u>2,940,000</u>	<u>2,940,000</u>
<b>Buildings</b>		
At fair value	10,369,933	10,341,719
Accumulated depreciation	(1,102,378)	(884,804)
<b>Total buildings</b>	<u>9,267,555</u>	<u>9,456,915</u>
<b>Total land and buildings</b>	<u>12,207,555</u>	<u>12,396,915</u>
<b>PLANT AND EQUIPMENT</b>		
<b>Capital works in progress</b>		
At cost	45,387	-
<b>Total capital works in progress</b>	<u>45,387</u>	<u>-</u>
<b>Plant and equipment</b>		
At cost	1,693,918	1,583,214
Accumulated depreciation	(1,066,369)	(839,464)
<b>Total plant and equipment</b>	<u>627,549</u>	<u>743,750</u>

## Hear and Say - Centre for Deaf Children

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### Notes to the Financial Statements

For the Year Ended 30 June 2019

#### 8 Property, plant and equipment

##### Furniture, fixtures and fittings

At cost	384,354	384,354
Accumulated depreciation	(247,144)	(201,694)
<b>Total furniture, fixtures and fittings</b>	<b>137,210</b>	<b>182,660</b>

##### Motor vehicles

At cost	130,444	96,954
Accumulated depreciation	(74,784)	(65,246)
<b>Total motor vehicles</b>	<b>55,660</b>	<b>31,708</b>

##### Computer software

At cost	137,265	106,634
Accumulated depreciation	(110,159)	(93,031)
<b>Total computer software</b>	<b>27,106</b>	<b>13,603</b>

##### Total plant and equipment

**892,912**      **971,721**

##### Total property, plant and equipment

**13,100,467**      **13,368,636**

The Toowoomba property was valued in December 2016 by Ray White Commercial Toowoomba; who also valued the Ashgrove property was valued on the 31th February 2017 by Ray White Commercial Toowoomba. The Varsity Lakes property was valued on the 15th February 2018 by SLR Valuations; who also completed the Burnside valuation on the 19th February 2018.

#### 9 Other Assets

	2019	2018
	\$	\$
<b>CURRENT</b>		
Prepayments	64,691	43,655
Software Development	-	15,316
<b>Total other assets</b>	<b>64,691</b>	<b>58,971</b>

## Notes to the Financial Statements For the Year Ended 30 June 2019

### 10 Trade and Other Payables

	2019	2018
Note	\$	\$
<b>CURRENT</b>		
Trade payables	191,030	170,632
Accrued Income	91,758	-
Other payables	344,438	104,197
<b>Total trade and other payables</b>	<b>627,226</b>	<b>274,829</b>

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

### 11 Other Liabilities

	2019	2018
	\$	\$
<b>CURRENT</b>		
Committed funds	270,918	352,449
<b>Total other liabilities</b>	<b>270,918</b>	<b>352,449</b>

### 12 Employee Benefits

	2019	2018
	\$	\$
<b>Current liabilities</b>		
Long service leave	211,685	206,906
Employee benefits	279,977	237,820
<b>Total current employee benefits</b>	<b>491,662</b>	<b>444,726</b>
<b>Non-current liabilities</b>		
Long service leave	39,846	32,741
<b>Total non-current employee benefits</b>	<b>39,846</b>	<b>32,741</b>

### 13 Members' Guarantee

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 \$ 2 each towards meeting any outstandings and obligations of the Company.

### 14 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2019 (30 June 2018:None).

## Hear and Say - Centre for Deaf Children

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### Notes to the Financial Statements For the Year Ended 30 June 2019

#### 15 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

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

	2019	2018
	\$	\$
Profit for the year	(599,150)	(594,546)
Non-cash flows in profit:		
Depreciation and amortisation expense	516,595	434,979
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(250,051)	93,609
- (increase)/decrease in prepayments	(51,108)	5,587
- (increase)/decrease in stock on hand	(2,137)	7,849
- increase/(decrease) in trade and other payables	270,865	(221,379)
- increase/(decrease) in provision employee entitlements	54,041	63,461
<b>Cashflows from operations</b>	<b>(60,945)</b>	<b>(210,440)</b>

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

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

#### 17 Statutory Information

The registered office of the company is:

Hear and Say - Centre for Deaf Children  
PO Box 930  
Toowong  
Brisbane QLD 4066

**Hear and Say - Centre for Deaf Children Limited**

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**Director's Declaration**


The directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 2 to 12, are in accordance with the *Australian Charities and Not-for-profits Commission Regulation 2013* and:
  - (a) comply with Accounting Standards as stated in Note 1 and 2; and
  - (b) give a true and fair view of the Company's financial position as at 30 June 2019 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to 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 this 17 ..... day of Sept. ..... 2019

## AUDITOR'S INDEPENDENCE DECLARATION

As auditor for the audit of Hear and Say – Centre for Deaf Children for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the independence requirements 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.



Jason Croston, FCA  
Registered Company Auditor  
Brisbane  
SRJ Walker Wayland

Dated: 23 September 2019



## INDEPENDENT AUDITOR'S REPORT

To the Members of Hear and Say – Centre for Deaf Children.

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

#### *Opinion*

We have audited the financial report of Hear and Say – Centre for Deaf Children, which comprises the statement of financial position as at 30 June 2019, 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 statement, including a summary of significant accounting policies, and the directors' declaration.

In our opinion the financial report of Hear and Say – Centre for Deaf Children 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 Company's financial position as at 30 June 2019 and of its performance for the year ended on that 30 June 2019; and
- (b) 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 Company in accordance with 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 Company'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.

### *Responsibilities of Directors 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 ACNC Act and for such internal control as the directors determine 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.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

### *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 assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting, from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Company.
- Conclude on the appropriateness of directors' use of the going concern basis of accounting and based, on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditor's report. However, future events or conditions may cause the Company 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.

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

A handwritten signature in black ink, appearing to read 'j croston', written over a dotted line.

Jason Croston

**SR Walker Wayland**

**Director**

Date: 23 September 2019

Address: Unit 3, 27 South Pine Road, BRENDALE QLD 4500