



HANDS AND FEET INCORPORATED

ABN 72 189 829 388

FINANCIAL REPORT - 30 JUNE 2024

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HANDS AND FEET INCORPORATED
ABN 72 189 829 388

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	209,097	361,203
Trade and other receivables	7	49,625	123,973
<i>Total current assets</i>		<u>258,722</u>	<u>485,176</u>
Non-current assets			
Work in progress	8	-	81,384
Property, plant and equipment	9	968,305	527,182
Right-of-use assets	10	35,612	-
<i>Total non-current assets</i>		<u>1,003,917</u>	<u>608,566</u>
TOTAL ASSETS		<u>1,262,639</u>	<u>1,093,742</u>
LIABILITIES			
Current liabilities			
Trade and other payables	11	145,275	60,460
Employee benefits	12	44,884	30,311
Lease liabilities	13	37,769	-
<i>Total current liabilities</i>		<u>227,928</u>	<u>90,771</u>
Non-current liabilities			
Employee benefits	12	17,522	23,028
<i>Total non-current liabilities</i>		<u>17,522</u>	<u>23,028</u>
TOTAL LIABILITIES		<u>245,450</u>	<u>113,799</u>
NET ASSETS		<u><u>1,017,189</u></u>	<u><u>979,943</u></u>
FUNDS			
Accumulated funds		<u>1,017,189</u>	<u>979,943</u>
TOTAL FUNDS		<u><u>1,017,189</u></u>	<u><u>979,943</u></u>

The accompanying notes form part of these financial statements

HANDS AND FEET INCORPORATED**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Revenue	4	<u>2,550,821</u>	<u>2,821,862</u>
		<u>2,550,821</u>	<u>2,821,862</u>
Expenses			
Administration and other expenses		(184,844)	(205,976)
Client services		(273,266)	(558,563)
Consulting expenses		(93,231)	(88,669)
Depreciation	5	(121,513)	(55,370)
Employee benefits expenses		(813,475)	(528,003)
Food supplies		(3,765)	(4,659)
Freight and cartage		(154,383)	(128,600)
Motor vehicle expenses		(90,570)	(49,151)
Occupancy expenses		(37,386)	(48,359)
Project expenses		<u>(741,142)</u>	<u>(954,551)</u>
		<u>(2,513,575)</u>	<u>(2,621,901)</u>
Surplus before income tax		37,246	199,961
Income tax expense		<u>-</u>	<u>-</u>
Surplus for the year		37,246	199,961
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u><u>37,246</u></u>	<u><u>199,961</u></u>

The accompanying notes form part of these financial statements

HANDS AND FEET INCORPORATED**STATEMENT OF CHANGES IN FUNDS**
FOR THE YEAR ENDED 30 JUNE 2024

	Accumulated Funds \$	Total \$
Balance at 1 July 2022	779,982	779,982
Comprehensive income		
Surplus for the year	199,961	199,961
Other comprehensive income	-	-
Total comprehensive income for the year	<u>199,961</u>	<u>199,961</u>
Balance at 30 June 2023	<u>979,943</u>	<u>979,943</u>
Balance at 1 July 2023	979,943	979,943
Comprehensive income		
Surplus for the year	37,246	37,246
Other comprehensive income	-	-
Total comprehensive income for the year	<u>37,246</u>	<u>37,246</u>
Balance at 30 June 2024	<u>1,017,189</u>	<u>1,017,189</u>

HANDS AND FEET INCORPORATED**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers, donations and grants		2,653,326	2,864,552
Payments to suppliers and employees		(2,371,272)	(2,575,735)
Interest received		4,357	4,216
<i>Net cash flows from operating activities</i>		<u>286,411</u>	<u>293,033</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(5,136)	(192,240)
Purchase of work in progress		(433,381)	(50,718)
<i>Net cash flows from investing activities</i>		<u>(438,517)</u>	<u>(242,958)</u>
Net increase (decrease) in cash and cash equivalents		(152,106)	50,075
Cash and cash equivalents at the beginning of the financial year		<u>361,203</u>	<u>311,128</u>
Cash and cash equivalents at the end of the financial year	6	<u>209,097</u>	<u>361,203</u>

The accompanying notes form part of these financial statements

HANDS AND FEET INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 JUNE 2024**

Note 1 - Reporting entity

The financial report includes the financial statements and notes of Hands and Feet Incorporated. Hands and Feet Incorporated is incorporated in New South Wales under the *Associations Incorporation Act 2009* and registered under the *Australian Charities and Not-for-profits Commission Act 2012* and is domiciled in Australia.

Hands and Feet Incorporated provides community service to people in need.

The registered address and principal place of business of the Association is:

2/16 Garling Road
Kings Park NSW 2148

The financial statements were approved by the Committee on 17 October 2024.

Note 2 - Basis of preparation

Statement of compliance

These general purpose financial statements have been prepared in compliance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and *Australian Accounting Standards - Simplified Disclosures*. The Association is a not-for-profit entity for the purposes of preparing these financial statements.

Basis of measurement

The financial statements, except for the cash flow information, has been prepared on an accruals 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.

Comparatives

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year. Where the Association has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

Critical accounting estimates and judgements

The Committee evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Key estimates

Impairment

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

New and revised standards that are effective for these financial statements

Several amendments and clarifications to Australian Accounting Standards and interpretations are mandatory for the 30 June 2024 reporting period. These include:

- *AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*

HANDS AND FEET INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 JUNE 2024**

Note 2 - Basis of preparation (continued)

New and revised standards that are effective for these financial statements (continued)

The application of these amendments and clarifications have not had a material impact on the carrying values of the Association's asset, liability or equity balances; nor a material impact on the disclosures in the financial report nor the recognition and measurement of the Association's revenue or expenses.

New standards and interpretations not yet adopted

Certain new accounting standards, amendments and interpretations have been published that are not mandatory for 30 June 2024 reporting periods and have not been early adopted by the Association. These include:

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (effective for the year ending 30 June 2026)
- *AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants* (effective for the year ending 30 June 2025)
- *AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements* (effective for the year ending 30 June 2025)

It is not expected that AASB 2014-10, AASB 2022-6 or AASB 2023-1 will have a material impact on the Association in future reporting periods.

Note 3 - Accounting policies

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

Income Tax

Hands and Feet Incorporated is a not-for-profit Charity & Public Benevolent Institution and is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Goods and Services Tax (GST)

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 Taxation Office (ATO).

Receivables and payables 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 statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Revenue recognition

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). Revenue is recognised for the major business activities as follows:

Grants, donations and fundraising

Income arising from the contribution of an asset (including cash) is recognised when the following conditions have been satisfied:

- (a) the entity obtains control of the contribution or the right to receive the contribution;
- (b) it is probable that the economic benefits comprising the contribution will flow to the entity; and
- (c) the amount of the contribution can be measured reliably at the fair value of the consideration received.

HANDS AND FEET INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Note 3 - Accounting policies (continued)

Revenue recognition (continued)

NDIS and project revenue

Revenue from clients and related government grants are recognised on a proportional basis to take account of the delivery of service to the client.

Interest

Revenue from interest is recognised on an accrual's basis.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade receivables

For all sources of recurrent income, trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for doubtful debts. Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off.

Property, plant and equipment

Recognition and measurement

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of profit or loss and other comprehensive income.

Depreciation

The depreciable amount of all property, plant and equipment including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the Association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Leasehold improvements	10%
Furniture and equipment	20% - 25%
Motor vehicles	20%

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.

Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. The carrying amount of trade and other payables is deemed to reflect fair value.

Employee Benefits

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

HANDS AND FEET INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 \$	2023 \$
<u>Note 4 - Revenue</u>		
Revenue		
Gifts and donations - New South Wales	968,738	717,508
Gifts and donations - Queensland	143,324	118,173
Gifts and donations - Western Australia	45,678	21,111
Gifts and donations - South Australia	54,751	161,446
Gifts and donations - Victoria	2,980	520
Fundraising income - New South Wales	35,069	95,719
Fundraising income - Queensland	25,894	28,298
Fundraising income - South Australia	18,210	-
Fundraising income - Western Australia	6,215	13,617
Building Fund - Queensland	107,734	222,000
Project revenue	814,831	857,127
NDIS revenue	323,040	582,127
	<u>2,546,464</u>	<u>2,817,646</u>
Other revenue		
Interest income	4,357	4,216
	<u>4,357</u>	<u>4,216</u>
<i>Total revenue</i>	<u>2,550,821</u>	<u>2,821,862</u>
<u>Note 5 - Expenses</u>		
Depreciation:		
Leasehold improvements	15,966	5,829
Plant and equipment	7,906	6,202
Motor vehicles	54,906	43,339
Right-of-use assets	42,735	-
<i>Total depreciation & amortisation</i>	<u>121,513</u>	<u>55,370</u>
<u>Note 6 - Cash and cash equivalents</u>		
Cash at bank	209,097	361,203
<i>Total cash and cash equivalents</i>	<u>209,097</u>	<u>361,203</u>
<u>Note 7 - Trade and other receivables</u>		
<u>Current</u>		
Trade receivables	16,365	10,420
Other receivables	33,260	42,386
Prepayments	-	71,167
<i>Total current trade and other receivables</i>	<u>49,625</u>	<u>123,973</u>

HANDS AND FEET INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 \$	2023 \$
Note 8 - Capital work in progress		
Cost	-	81,384
<i>Total capital work in progress</i>	-	81,384
Movements in carrying amounts		
Opening net carrying amount	81,384	30,666
Additions	433,381	50,718
Reclassification	(514,765)	-
Closing net carrying amount	-	81,384

Note 9 - Property, plant and equipment

	Leasehold Improvements \$	Furniture & Equipment \$	Motor Vehicles \$	Total \$
At 30 June 2023				
Cost	58,285	75,925	543,930	678,140
Accumulated depreciation	(14,255)	(28,092)	(108,611)	(150,958)
<i>Net carrying amount</i>	44,030	47,833	435,319	527,182
Movements in carrying amounts				
Opening net carrying amount	44,030	47,833	435,319	527,182
Additions	-	271	4,865	5,136
Reclassification	514,765	-	-	514,765
Depreciation charge for the year	(15,966)	(7,906)	(54,906)	(78,778)
Closing net carrying amount	542,829	40,198	385,278	968,305
At 30 June 2024				
Cost	573,050	76,196	548,793	1,198,039
Accumulated depreciation	(30,221)	(35,998)	(163,515)	(229,734)
<i>Net carrying amount</i>	542,829	40,198	385,278	968,305

	2024 \$	2023 \$
Note 10 - Right-of-use assets		
Property lease - at cost	78,347	-
Accumulated depreciation	(42,735)	-
<i>Total right-of-use assets</i>	35,612	-
Movements in carrying amounts		
Opening net carrying amount	-	-
Additions - new leases entered into	78,347	-
Depreciation	(42,735)	-
Closing net carrying amount	35,612	-

HANDS AND FEET INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 \$	2023 \$
<u>Note 11 - Trade and other payables</u>		
<u>Current</u>		
Trade payables	1,382	2,856
Project liabilities	109,170	28,227
Other payables	34,723	29,377
<i>Total current trade and other payables</i>	<u>145,275</u>	<u>60,460</u>
<u>Note 12 - Employee benefits</u>		
<u>Current</u>		
Annual leave	44,884	30,311
<i>Total current employee benefits</i>	<u>44,884</u>	<u>30,311</u>
<u>Non-current</u>		
Long service leave	17,522	23,028
<i>Total non-current employee benefits</i>	<u>17,522</u>	<u>23,028</u>
<u>Note 13 - Lease liabilities</u>		
<u>Current</u>		
Property lease	37,769	-
<i>Total current lease liabilities</i>	<u>37,769</u>	<u>-</u>
<u>Movements in carrying amounts</u>		
Opening net carrying amount	-	-
Additions	78,347	-
Repayments	(44,842)	-
Interest	4,264	-
Closing net carrying amount	<u>37,769</u>	<u>-</u>
<u>Note 14 - Key management personnel compensation</u>		
The aggregate amount of compensation paid to key personnel during the year was:	<u>93,231</u>	<u>88,669</u>

Note 15 - Commitments and contingencies

The Association did not have any commitments or contingencies at 30 June 2024 (2023: \$Nil).

Note 16 - Events occurring after the reporting period

The Committee are not aware of any events subsequent to the year that may have a material impact on the financial statements.

HANDS AND FEET INCORPORATED
ABN 72 189 829 388

FINANCIAL REPORT - 30 JUNE 2024

STATEMENT BY MEMBERS OF THE COMMITTEE

The members of the Committee declare that:

1. The financial statements, which comprises the statement of financial position as at 30 June 2024, and the statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the year ended on that date, a summary of accounting policies and other explanatory notes are in accordance with the *Associations Incorporation Act 2009* and *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with *Australian Accounting Standards - Simplified Disclosures* (including Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
 - (b) give a true and fair view of the financial position as at 30 June 2024 and of the performance for the year ended on that date.
2. In the opinion of the Committee, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.



Rob Knott
Chairman

17 October 2024

HANDS AND FEET INCORPORATED
ABN 72 189 829 388

FINANCIAL REPORT - 30 JUNE 2024

COMMITTEE'S DECLARATION
UNDER THE NEW SOUTH WALES CHARITABLE FUNDRAISING ACT 1991,
WESTERN AUSTRALIA CHARITABLE COLLECTIONS ACT 1946
AND QUEENSLAND COLLECTIONS ACT 1966

In the opinion of the Committee of Hands and Feet Incorporated:

- (i) The financial statements give a true and fair view of all income and expenditure with respect to fundraising appeals conducted by the Association for the year ended 30 June 2024;
- (ii) The statement of financial position as at 30 June 2024 gives a true and fair view of the state of affairs of the Association with respect to fundraising appeals conducted by the Association;
- (iii) The provisions of the New South Wales *Charitable Fundraising Act 1991*, the regulations under that Act, and the conditions attached to the authority to fundraise have been complied with by the Association;
- (iv) The provisions of the Western Australia *Charitable Collections Act 1946*, the regulations under that Act, and the conditions attached to the authority to fundraise have been complied with by the Association;
- (v) The provisions of the Queensland *Collections Act 1966*, the regulations under that Act, and the conditions attached to the authority to fundraise have been complied with by the Association; and
- (vi) The internal controls exercised by the Association are appropriate and effective in accounting for all income received and applied by the Association from any of its fundraising appeals.

This declaration is made in accordance with a resolution of the Committee and signed for and on behalf of the Committee by:



Rob Knott
Chairman

17 October 2024

HANDS AND FEET INCORPORATED
ABN 72 189 829 388

FINANCIAL REPORT - 30 JUNE 2024

AUDITOR'S INDEPENDENCE DECLARATION UNDER s60-40
OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE COMMITTEE OF HANDS AND FEET INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there has been:

- (a) 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
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.



StewartBrown
Chartered Accountants



David Gallery
Partner

17 October 2024

HANDS AND FEET INCORPORATED
ABN 72 189 829 388

FINANCIAL REPORT - 30 JUNE 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HANDS AND FEET INCORPORATED

Opinion

We have audited the financial report of Hands and Feet Incorporated which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in funds and statement of cash flows for the year then ended, notes comprising a summary of accounting policies and other explanatory information and the Statement by Members of the Committee.

In our opinion, the accompanying financial report of Hands and Feet Incorporated is in accordance with the *Associations Incorporation Act 2009* and *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards - Simplified Disclosures, the New South Wales *Associations Incorporation Regulation 2016* and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 Responsibility for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* 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 confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Committee of the Association, would be in the same terms if given to the Committee as at the time of this auditor's report.

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

Committee's Responsibility for the Financial Report

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association'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 Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Committee is responsible for overseeing the Association's financial reporting process.

HANDS AND FEET INCORPORATED**ABN 72 189 829 388****FINANCIAL REPORT - 30 JUNE 2024****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HANDS AND FEET INCORPORATED*****Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at *The Auditing and Assurance Standards Board* and the website address is <http://www.auasb.gov.au/Home.aspx>

We communicate with the Committee 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.

Report on the requirements of the New South Wales Charitable Fundraising Act 1991 and the New South Wales Charitable Fundraising Regulations 2021, and the Western Australia Charitable Collections Act 1946 and Regulations

We have audited the financial report as required by Section 24 of the New South Wales *Charitable Fundraising Act 1991*, and section 15(1) of the Western Australia *Charitable Collections Act 1946*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the New South Wales *Charitable Fundraising Act 1991*, the New South Wales *Charitable Fundraising Regulations 2021* and the Western Australia *Charitable Collections Act 1946* and Regulations.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

HANDS AND FEET INCORPORATED**ABN 72 189 829 388****FINANCIAL REPORT - 30 JUNE 2024****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HANDS AND FEET INCORPORATED*****Opinion***

In our opinion:

- a) The financial report of the Association has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2024, in all material respects, in accordance with:
 - i. Sections 20(1), 22(1-2), 24(1) of the New South Wales *Charitable Fundraising Act 1991*;
 - ii. Section 17 of the New South Wales *Charitable Fundraising Regulations 2021*;
 - iii. Section 31(1) of the Queensland *Collections Act 1966*; and
 - iv. Section 15(1) of the Western Australia *Charitable Collections Act 1946*.
- b) The money received as a result of fundraising appeals conducted by the Association during the financial year ended 30 June 2024 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Acts and Regulations.

**Stewart Brown**

Chartered Accountants

**David Gallery**

Partner

17 October 2024