AMD
CHARTERED ACCOUNTANTS

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

AMD
CHARTERED ACCOUNTANTS

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SOUTH WEST COMMUNITY LEGAL CENTRE INC.
BALANCE SHEET
AS AT 30 JUNE 2019

	2019 $	2018 $
MEMBERS FUNDS		
Opening Balance	92,530	92,530
Surplus for the Year	2,302	-
Closing Balance	**94,832**	**92,530**
Represented By:		
CURRENT ASSETS		
General Cheque Account	56,748	6,719
Cash Reserve	42,671	103,153
Debit Mastercard	1,314	2,462
Term Deposit	102,264	100,000
Petty Cash	240	80
Security Bond	2,917	2,917
Sundry Debtors	4,830	2,358
Prepayment	20,503	14,383
Accrued Income	-	21,011
	231,485	**253,083**
NON CURRENT ASSETS		
Office Furniture & Equipment	43,946	33,699
Less: Accumulated Depreciation	(34,900)	(33,699)
Computer Equipment	66,753	48,314
Less: Accumulated Depreciation	(49,484)	(41,593)
Demonstration Equipment	6,794	6,794
Less: Accumulated Depreciation	(6,794)	(6,794)
Motor Vehicle	24,342	24,342
Less: Accumulated Depreciation	(10,954)	(6,492)
	39,703	**24,571**
TOTAL ASSETS	**271,189**	**277,654**
CURRENT LIABILITIES		
Creditors and Accrued Expenses	18,710	31,192
Unexpended Grants	66,959	74,153
GST Payable/ (Receivable)	2,676	(618)
PAYG Liability	8,262	7,970
Parental Leave Funds	-	1,419
Provision for Annual Leave	26,842	20,818
	123,449	**134,934**
NON CURRENT LIABILITIES		
Provision for Long Service Leave	52,908	50,191
	52,908	**50,191**
TOTAL LIABILITIES	**176,357**	**185,125**
NET ASSETS	**94,832**	**92,530**

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC
COMBINED STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

	2019 $	2018 $
INCOME		
Funding Received	836,637	760,267
Funding Carried Forward	(66,959)	(74,153)
Funding Brought Forward	74,153	80,788
Interest Received	2,875	1,424
Donations - Legal, Bunbury	895	612
Donations - Legal, B'town/Manj	50	220
Donations - Legal, Bussn/MR	-	377
Donations - Legal, Harvey/Coll	-	10
Donations - Other	70	2,000
Fundraising	3,464	-
Sundry Income and client contribution	3,066	2,750
Total Income	**854,251**	**774,295**
EXPENDITURE		
Rent and Room Hire	53,660	44,867
Premises Repairs & Maintenance	14,256	46
Premises Security	2,920	3,375
Utilities & Miscellaneous	4,681	-
Staff Training & Recruitment	16,741	15,107
Telecommunications	18,624	13,196
Office Overheads	33,385	35,203
Insurance	7,545	6,761
Accounting, Bank & FBT Fees	11,114	12,300
Library & Resources	14,289	15,453
Travel & Accommodation - Conf/Training	4,074	7,217
Program, Planning & Promotion	4,287	4,303
Client Disbursements	-	485
Asset Expenses, including running costs	4,745	4,372
Depreciation	13,554	11,464
Other - Outreach Travel	1,375	4,277
Wages	544,439	520,030
Leave Provision Movement	8,742	9,979
Lotterywest Grant - Strategic Review	-	10,734
Traineeship	42,775	9,315
Fundraising Expense	873	-
Superannuation	49,871	45,811
Total Expenses	**851,949**	**774,295**
Net Surplus	**2,302**	**-**

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
Fundraising	
FUNDRAISING	
Income	
Fundraising	3,464
Total Income	3,464
Expenditure	
Office Overheads	239
Accounting, Bank & FBT Fees	23
Fundraising Event Expenses	873
Total Expenses	1,135
Net Surplus	2,329

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
Comm Dom Violence Funding	
DVL	
Income	
Funding - General	126,143
Funding Brought Forward	24,439
Carried Over Funding 2019/20	(21,030)
Bank Interest	454
Sundry Income	123
Total Income	130,130
Expenditure	
Rent and Room Hire	7,905
Premises Repairs & Maintenance	2,438
Premises Security	302
Staff Training & Recruitment	3,309
Telecommunications	3,155
Office Overheads	5,475
Insurance	983
Accounting, Bank & FBT Fees	1,947
Library & Resources	2,467
Travel & Accommodation - Conf/Training	1,191
Program Planning & Promotion	459
Asset Expenses	268
Depreciation	1,455
Wages	82,423
Superannuation	7,338
Traineeship	7,325
Leave Provision Movement	1,690
Total Expenses	130,130
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
FASS	
Income	
Funding - General	28,294
Total Income	28,294
Expenditure	
Telecommunications	675
Office Overheads	2,295
Insurance	743
Accounting, Bank & FBT Fees	338
Wages	24,244
Total Expenses	28,294
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
General Legal	
GL	
Income	
Funding - General	247,723
Funding Brought Forward	48,215
Carried Over Funding 2019/20	(45,929)
Bank Interest	940
Donations - Legal, Bunbury	895
Donations - Legal, B'town Manj	50
Donations - Other	70
Sundry Income	2,606
Total Income	254,570
Expenditure	
Rent and Room Hire	14,950
Premises Repairs & Maintenance	4,576
Premises Security	580
Staff Training & Recruitment	6,970
Telecommunications	5,274
Office Overheads	8,369
Insurance	1,164
Accounting, Bank & FBT Fees	3,274
Library & Resources	5,363
Travel & Accommodation - Conf/Training	1,728
Program, Planning & Promotion	994
Asset Expenses	848
Depreciation	2,818
Wages	166,884
Leave Provision Movement	3,001
Traineeship	13,899
Superannuation	13,877
Total Expenses	254,570
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
PPT IND/CALD PROJ	
PPT IND/CALD	
Income	
Funding - General	90,280
Bank Interest	307
Sundry Income and Refunds	69
Total Income	90,656
Expenditure	
Rent and Room Hire	4,971
Premises Repairs & Maintenance	1,490
Premises Security	177
Staff Training & Recruitment	1,988
Telecommunications	1,961
Office Overheads	3,511
Insurance	629
Accounting, Bank & FBT Fees	1,134
Library & Resources	946
Travel & Accommodation - Conf/Training	459
Program, Planning & Promotion	271
Asset Expenses	163
Depreciation	1,000
Wages	55,812
Superannuation	10,888
Leave Provision Movement	816
Traineeship	4,440
Total Expenses	90,656
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
State DV Wrap	
STATE DV WRAP	
Income	
Funding - General	62,948
Bank Interest	171
Sundry Income and Refunds	48
Total Income	63,167
Expenditure	
Rent and Room Hire	3,013
Premises Repairs & Maintenance	934
Premises Security	116
Staff Training & Recruitment	1,206
Telecommunications	1,205
Office Overheads	2,090
Insurance	372
Accounting, Bank & FBT Fees	752
Library & Resources	730
Travel & Accommodation - Conf/Training	310
Program, Planning & Promotion	177
Asset Expenses	103
Depreciation	545
Wages	45,448
Superannuation	2,797
Traineeship	2,725
Leave Provision Movement	670
Total Expenses	63,193
Net Deficit	(27)

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
PPT VRO Support	
PPT VRO	
Income	
Funding - General	100,000
Sundry Income and Refunds	69
Bank Interest	359
Total Income	100,427
Expenditure	
Rent and Room Hire	5,520
Premises Repairs & Maintenance	1,618
Premises Security	185
Staff Training & Recruitment	2,207
Telecommunications	2,159
Office Overheads	3,942
Insurance	712
Accounting, Bank & FBT Fees	1,183
Library & Resources	1,326
Travel & Accommodation - Conf/Training	472
Program, Planning & Promotion	1,637
Asset Expenses	175
Depreciation	1,182
Wages	67,397
Superannuation	5,124
Traineeship	4,890
Leave Provision Movement	700
Total Expenses	100,427
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
Outreach	
PPT OUT	
Income	
Funding - General	180,000
Bank Interest	644
Sundry Income	151
Total Income	180,795
Expenditure	
Rent and Room Hire	17,300
Premises Repairs & Maintenance	3,200
Premises Security	1,560
Staff Training & Recruitment	4,243
Telecommunications	4,196
Office Overheads	7,464
Insurance	2,942
Accounting, Bank & FBT Fees	2,464
Library & Resources	3,458
Travel & Accommodation - Conf/Training	1,001
Program, Planning & Promotion	749
Asset Expenses	3,187
Depreciation	6,554
Travel - Legal - PPT OUT	287
Wages	100,981
Superannuation	9,846
Traineeship	9,497
Leave Provision Movement	1,865
Total Expenses	180,795
Net Deficit	-

The accompanying notes form part of these financial statments..

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
Streetsmart 2017	
SSMART	
Income	
Funding - One off	1,250
Total Income	1,250
Expenditure	
Wages	1,250
Total Expenses	1,250
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC
JOB PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2019

Account Name	2019 $
Westpac Training	
WPAC	
Income	
Funding Brought Forward	1,499
Total Income	1,499
Expenditure	
Staff Training & Recruitment	1,499
Total Expenses	1,499
Net Surplus	-

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 $	2018 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding bodies		849,056	748,124
Receipts from customers		7,544	5,570
Payments to suppliers and employees		(839,968)	(748,471)
Interest Received		2,875	1,424
Net cash provided by operating activities	2(b)	19,508	6,647
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant & equipment		(28,686)	(6,255)
Net cash used in investing activities		(28,686)	(6,255)
Net (decrease)/increase in cash held		(9,179)	392
Cash at the beginning of the financial year		212,414	212,022
Cash at the end of the financial year	2(a)	203,236	212,414

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2019

	2019 $	2018 $
Accumalated Surplus At Beginning Of Year	**92,530**	**92,530**
Current Year Surplus	2,302	-
Accumalated Surplus At End Of Year	**94,832**	**92,530**

The accompanying notes form part of these financial statements.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution, the Australian Charities and Not-for-profits Commission Act 2012 and the Association Incorporations Act 2015. The Management Committee has determined that the association is not a reporting entity.

The financial report 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.

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

(a) Revenue and Other Income
Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date.

Revenue from grant funding, provided under contractual arrangements is taken up on a proportionate basis net of GST, over the period to which the funding relates.

Grant funds received in advance at balance date are recognised as a liability within the balance sheet and carried forward to the next accounting period – refer Note 4 for further details.

(b) Taxation
The Australian Taxation office has endorsed South West Community Legal Centre Inc. as a Public Benevolent Institution and it is eligible for the following concessions:
i) GST concession;
ii) FBT rebate; and
iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

(c) Non Current Assets
Assets are recorded at cost within the asset register and depreciated over their useful lives.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(d) Employee Entitlements

Provision is made for annual leave at nominal rates, excluding leave loading and on-costs, estimated to be payable to employees on the basis of statutory and contractual requirements. Leave loading and on-costs have been provided for in the budget and it is the Management Committee's assessment that these costs do not represent the actual cost to the organisation.

Long service leave entitlement is thirteen weeks after seven years of service. The provision for long service leave is recorded at nominal rates, exclusive of on-costs. Long service leave is classified as current for employees with greater than seven years service, and non-current for employees with less than seven years service.

(e) 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense.

Receivables and payables in the Balance Sheet are shown inclusive of GST.

(f) Grant Acquitted

For the purpose of acquitting grants provided by funding bodies, South West Community Legal Centre Inc. has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants.

Representations of management and internal documentation are used in determining to which grants a cost may be directly or indirectly attributed.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(g) Comparative Figures
Where required, comparative figures are adjusted to conform to changes in presentation for the current financial year

NOTE 2 RECONCILIATION OF CASH

(a) **Cash on Hand**	**2019**	**2018**
	$	**$**
Cheque Account	56,748	6,719
Cash Reserve	42,671	103,153
Debit Master Card	1,314	2,462
Term Deposit	102,264	100,000
Petty Cash	240	80
	203,236	212,414

(b) **Reconciliation of Net Cash to Surplus**	**2019**	**2018**
	$	**$**
Surplus from ordinary activities	2,302	-
Non-cash flows in surplus from ordinary activities:		
Depreciation	13,554	11,464
Changes in assets and liabilities:		
(Increase) / Decrease in receivables	12,419	(12,674)
Increase / (Decrease) in creditors and accruals	(10,316)	4,515
Increase / (Decrease) in unexpended grants	(7,194)	(6,635)
Increase / (Decrease) in provisions	8,742	9,977
Net cash provided by operating activities	19,508	6,647

NOTE 3 LEASING COMMITMENTS

14 Plaza Street, South Bunbury WA 6230
South West Community Legal Centre Inc. entered into a lease agreement commencing 5 June 2018 for 14 Plaza Street, South Bunbury 6230.

The term of the lease is 24 months ending 5 June 2020. Monthly lease payments are currently $3,565.05 excluding GST.

SOUTH WEST COMMUNITY LEGAL CENTRE INC.
STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE

The Management Committee have determined that the association is not a reporting entity.

The Management Committee have determined that this special purpose financial report should be prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012, the Association Incorporations Act (WA) 2015* and the accruals basis of accounting as outlined in Note 1 to the financial statements.

In the opinion of the Management Committee:

1. The financial statements and notes of South West Community Legal Centre Inc. are in accordance with the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not-for-profits Commission Act 2012,* including:

    a) Giving a true and fair view of its financial position at 30 June 2019 and of its financial performance and cash flows for the year ended on that date;
    b) Complying with the accounting policies described in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2013;* and

2. There are reasonable grounds to believe that South West Community Legal Centre Inc. will be able to pay its debts as and when they fall due and payable.

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

Committee member

Committee member

Dated this 24 day of September 2019

AUDITOR'S INDEPENDENCE DECLARATION TO THE MANAGEMENT COMMITTEE OF SOUTH WEST COMMUNITY LEGAL CENTRE INC.

I declare that to the best of my knowledge and belief, during the year ended 30 June 2019, there have been no contraventions of:

i) The auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act (WA) 2015* in relation to the audit; and

ii) Any applicable code of professional conduct in relation to the audit.

AMD Chartered Accountants

M Cavallo

MARIA CAVALLO CA
Director

Bunbury, WA

Dated this 23rd day of August 2019

AMD

CHARTERED ACCOUNTANTS AUSTRALIA • NEW ZEALAND

Independent Member of BKR INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SOUTH WEST COMMUNITY LEGAL CENTRE INC.

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of South West Community Legal Centre Inc. (the association) which comprises the balance sheet as at 30 June 2019, the statement of profit and loss, the statement of cash flows and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies, and the declaration by the Management Committee.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

i) giving a true and fair view, in all material aspects, of the financial position of South West Community Legal Centre Inc. as at 30 June 2019, and of its financial performance and its cash flows for the year then ended; and

ii) complying with Australian Accounting Standards to the extent described in Note 1 Associations Incorporation Act (WA) 2015 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013.*

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for South West Community Legal Centre Inc. to maintain an effective system of internal control over administrative fees, donations, fund raising activities and other income until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

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 South West Community Legal Centre Inc. in accordance with the *Associations Incorporation Act (WA) 2015*, 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 to assist South West Community Legal Centre Inc. to meet the requirements of the *Associations Incorporation Act (WA) 2015*, and the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Emphasis of Matter- Economic Dependency
We draw attention to Note 5 to the financial statements which outlines the ongoing operation of South West Community Legal Centre Inc. is dependent upon the continued receipt of funding and contributions. Our opinion is not modified in respect of this matter.

Other Information
Those charged with governance are responsible for the other information. The other information comprises the information included in South West Community Legal Centre Inc. annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report
Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act (WA) 2015, the Australian Charities and Not-for-profits Commissions Act 2012* and for such internal control as management determines 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, Management is responsible for assessing South West Community Legal Centre Inc.'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 management either intend to liquidate the South West Community Legal Centre Inc. or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing South West Community Legal Centre Inc.'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 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 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 internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

- Conclude on the appropriateness of the 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 entity'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 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.

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.

AMD Chartered Accountants

M Cavallo

MARIA CAVALLO
Director

28-30 Wellington Street, Bunbury, Western Australia

Dated this 25th day of September 2019