Forgotten Australians Coming Together Inc trading as Tuart Place

# **Annual Report 2021**

**"Growing Stronger Together"** 

### A focus on aged care



### **Spotlight on aged care at Tuart Place**

August 2021: A presentation by Margo O'Byrne on the "Real Care the Second Time Around" project, designed by Helping Hand in South Australia to assist aged care providers to understand and support Care Leavers/Forgotten Australians.

## **2020 Annual Report** TABLE OF CONTENTS

Table of Contents	2
Annual Report from the FACT Inc Chairperson	3
FACT Board of Governance 2020	4
Snapshot of service activity	5
Annual Report from the Director of Tuart Place	6
The Tuart Place staff team	7
Service delivery information88	§ 9
Donations and funding	10



### A resource service for people who experienced out-of-home care during childhood



24 High Street, Fremantle Western Australia 6160

Phone: (08) 6140-2380 Freecall: 1800-619-795

Email: admin@tuartplace.org Web: www.tuartplace.org

Tuart Place acknowledges the traditional custodians of this country, the Wadjak people of the Noongar nation. We acknowledge Elders past, present and future. We are happy to be living on Noongar country. With gratitude.

## **Chairperson's Report**

Let's start with a few reminders of what Tuart Place offered to care leavers throughout the year:

The wonderfully organised five-star Christmas Party luncheon held at the Esplanade Hotel in Fremantle for those who could join us on the day (over 200 people). Special guests included the Hon. Simone McGurk, Senator Rachel Siewert and Senator Dean Smith, with Dr Katrina Stratton as MC.

Tuart Place hosted an open consultation on the reinstatement of the Unfolding Lives ('Chatterbox') Memorial to care leavers. This initiative was prompted by care leaver advocate Mark Farmer, and led by the WA Commissioner for Victims of Crime, Kati Kraszlan.

During times of covid restrictions we had some great offsite lunches at Cicerello's, helping participants enjoy each other's company while safe distancing; and provided very important online communication and phone outreach with many.

Welcome to Kimberly Clifton who has started working in Reception. Kim is full of smiles and loves meeting the participants of Tuart Place. She has worked for many years in administrative positions within State Government and is spoiling everyone on a Monday morning with her wonderful home baking.

Welcome also to Natasha Samuelraj, affectionally known as Tash, who is doing an excellent job of arranging events and outings as well as keeping us all informed through online services and mailouts. Tash has over 15 years administrative support experience, and is loving working with people in her local community. Another welcome addition to the Tuart Place team is Mary-Ann Oliver, who is currently working in a counselling and support role and brings a lovely warm and professional presence to our Centre. Thank you also to staff member Ginny Webb, who leads our Monday singing group with fantastic warmth and skill.

There were five Board Members up for re-election this year and all have agreed to re-nomination for a further two years. Thank you for your ongoing support and huge contributions and your great belief in the principles of our FACT Inc Board. I look forward to sharing future successes in the coming years. Welcome to new Board member Dr Sue Bailey, and farewell and thank you to Dr Katrina Stratton MLA, a longstanding and valued Board member



### FACT Chairperson Cevrina Reed

who stepped down after winning the seat of Nedlands in the 2021 WA State Election. I was honoured to attend Katrina's inaugural speech in Parliament alongside fellow Board member Lyn Sherwood in May this year. We again wish Katrina well and thank her for her huge contributions to the FACT Board.

Thank you to Board members Chris Williams and Ross Stagno - you've kept the legal and

financial side of FACT Inc running smoothly, which gives us all peace of mind and reassurance. Thank you to Vice Chair Dale Lynch for his service to the Board this year, and his important work in helping care leavers in the South West to connect with Tuart Place.

To Susy Vaughan for the many applications for grants and funding; your great work on the Strategic Plan and Risk Register; and your time working alongside participants to produce the now famous High Street Happenings newsletter. Susy's weekly Support Group is also a consistent source of strength and connection for many.

Thank you to our wonderful team of volunteers, now coordinated by Program Coordinator Tash Samuelraj. The service provided by our IT and computer volunteers is a great asset to Tuart Place, particularly given the growing need for people to access services via the internet. Thanks also to lawyer Gary Dean for the substantial amount of behind-the-scenes help you provided to participants free of charge this year. We wish you well on your forthcoming work with remote communities in the Pilbara region, and we will miss you at Tuart Place.

I want to express my enormous appreciation to all Board members for contributing to a very successful 2020 – 2021 year. I am grateful to you all for your encouragement, help and belief in me. The open and transparent workings of the Board creates trust in the operations of Tuart Place for participants and all who deal with our service.

Finally, to Director Dr Philippa White, you are truly amazing. Your dedication to the wellbeing of Tuart Place, its participants and all staff, even during the time you were unwell, deserves much credit. Thank you Pip for all you do, and, on a personal note, for all you have helped me with. We all again welcome your grandson 'Little Harvey'.

Cevrina Reed Chairperson, Forgotten Australians Coming Together Inc.

### **FACT Inc Board of Governance 2020**



Vice-Chairperson Dale Lynch

### **Office Bearers**



**Chairperson** Cevrina Reed



**Treasurer** Ross Stagno Accountant

### **General Board Members**



Kevin Collins



Lyn McLaughlin



Ann McVeigh



John Ryall



Lyn Sherwood Executive career coach



Chris Williams Lawyer



Dr Sue Bailey Social work academic

### **About our Board**

Tuart Place is governed by the Board of Forgotten Australians Coming Together (FACT) Inc.

The FACT Board includes Australian-born care leavers and former child migrants, as well as professional members elected for their expertise in areas such as law, accounting and management. Board members contribute their time on a voluntary basis.

All Board Members are elected as individuals and are valued for their qualifications, skills and life experience. Board Members do not represent the interests of any other organisation with which they may have an association.

### **Snapshot of Service Activity**

### June 2020 to July 2021

*Now that Tuart Place is in its ninth year* of operation, it is incredibly heart-warming to see the longer term outcomes achieved by some of our original participants. Social networks have been developed and taken outside of Tuart Place; there's an increased confidence in dealing with authority and government processes; and the strengthening of family situations for more than a few has made for significant improvements in the safety and well-being of children and future generations.

### Keeping safe during a pandemic

Coronavirus prevention measures during the first half of this period meant that we were unable to operate our drop-in service or hold the Monday communal lunches and other group activities on site. Individual appointments for in-person services such as counselling; IT support; engagement with redress schemes; records requests and advocacy, continued as did our expanded phone outreach service. We were very happy to welcome everyone back again in January and resume our group activities and lunches while adhering to the government directives around contact registers, sanitising and capacity levels.

### Demographic profile of Tuart Place participants and clients

TABLE I: Tuart Place Demographic Statistics1-7-20 to 30-6-21				
<b>Age Group</b> 18 - 30 31 - 50 51 - 70 71 + Unspecified	<b>Number of Clients</b> 2 42 175 272 44	<b>Origin Group</b> Aust Non-Aboriginal Aboriginal Child migrant Unspecified	Number of Clients 212 111 182 30	
<b>Gender Group</b> Male Female Unspecified	Number of Clients 323 209 3	Postcode Group WA Interstate Overseas Unspecified	Number of Clients 471 48 7 9	

As shown in Table 1, a total of 535 participants received a direct service from Tuart Place during the 2020/21 financial year. The table also contains quantitative data on age, gender, geographic location, and the origin of people accessing services during this period.

Despite the coronavirus crisis and reduced inperson service provision for the first six months of the period, the number of participants accessing our service remained high.

## **Director's Report**

It seems strange to think that this time last year our AGM was held off-site at the Navy Club to meet physical distancing requirements; mask-wearing was normal; and Tuart Place was providing many of its services remotely.

So far this year we have been very fortunate, with comparatively little covidrelated disruption inside WA. It has been delightful to be able to continue to connect on-site most of the time. We are still covid-ready, but hoping for the best, and encouraging EVERYONE to get vaccinated as soon as possible.

Tuart Place prides itself on a low staff turnover, maintaining continuity of relationships that people build over time. We were sad to farewell two longstanding staff members earlier this year – Receptionist Vicky Fox and Program Coordinator Jo Hocking. Both have stayed in touch and hope to see everyone at our Christmas gathering. However, change (even unwelcome change) brings growth and we have been delighted to welcome two highly skilled staff to the Tuart Place team – Kim Clifton and Tash Samuelraj. We are fortunate to have additional clinical support from counsellors Mary-Ann Oliver and Dickon Oxenburgh, and National Redress Scheme consultant Catherine Carr.

We would like to thank longstanding counsellor Gordon Paton who retired in June 2021, after seven years of dedicated volunteer service to Tuart Place. Gordon helped many people over the years, always with patience and wisdom. We greatly appreciate Gordon's work.

Online meetings have continued to be a way of life this year, with obvious pros and cons (Zoom fatigue is real...). On the plus side, the technology allows us to participate in national and international networks and meetings with ease, which is clearly a good thing.

Internationally, Tuart Place has continued to have input to the developing redress initiatives in the UK that affect former child migrants; and had ongoing input to forums like the 2021 Global Records Access Information Exchange. This year's event, co-hosted by scholars and care leavers in Scotland and Melbourne, included a series of powerful and informative presentations, with interactive discussions about ways to improve record keeping for children in care, and access to records for care leavers.

Service delivery statistics show that Tuart Place has supported every one of the 21 Scottish former child migrants



### Tuart Place Director Dr Philippa White

who has so far received assistance from Scotland's 'Future Pathways' scheme, which started in 2016. This is quite an achievement and largely due to the work of Admin Assistant Natalie Tonking, who reached out to each of these 21 people and supported them through the often complicated process of accessing goods and services funded by an international source.

Over the last year Tuart Place has been in-

creasingly involved in Australia-wide discussions among redress support service providers, including around the Second Anniversary Review of the National Scheme, and consideration of the Government's response. This has provided an important opportunity to advocate on key issues such as advance payments and Funder of Last Resort provisions. Our systemic advocacy takes place alongside an ever-growing demand from individual survivors for assistance with the Redress Scheme.

We greatly appreciate the dedicated work of our redress consultants Jan, Sarah and Catherine, and also the excellent feedback on applications provided by knowmore Legal Service.

In closing I would like to thank all the staff of Tuart Place, and acknowledge the integral role of Senior Therapist/ Staff Manager Susy Vaughan, who I can always rely on to provide honest, strategic, and trauma-informed input into the running of Tuart Place.

I would also like to thank and acknowledge the members of the FACT Board for their steady stewardship and governance of the organisation this year. We are grateful to Vice-Chair Dale Lynch for stepping in during Chairperson Cevrina Reed's time away in the North West. We also appreciated Cevrina's continuing availability to sign off on key tasks throughout this time, sometimes from remote and rugged locations. You are an inspiration to us all Cevrina.

We look forward to some exciting and positive opportunities in the coming year, particularly in regard to aged care advocacy (watch this space!), and appreciate the contributions of everyone towards our Vision of *Growing Together – Leading the Way*.

Philippa White Director, Tuart Place

### **Our dedicated team**



### Kimberly Clifton: Office Administrator/Receptionist

Kimberly joined the Tuart Place staff team in May 2021, after working at the WA Parliament for many years. She describes it as a welcome change of pace. Kim provides a warm and friendly presence at the front desk, and makes everyone feel welcome. Her role includes managing the arrangements for the FACT Board, and operation of Tuart Place. She loves to bake, and delights us all with her amazing and delicious cooking skills. Kim also has considerable organising talents and has transformed the interior environment of Tuart Place.

### **Jan Newman: Social Worker**

One of Jan's primary roles this year has been supporting a large caseload of clients to navigate the National Redress Scheme – providing assistance throughout the application, assessment and outcome phases of the process. Jan has also supervised a series of student social workers on fieldwork placement, and continues to have invaluable input to our aged care advocacy projects. She is a tireless advocate for survivors of institutional abuse, working for better outcomes on individual and systemic levels.





### Sarah Regan: Counsellor

A talented and sensitive counsellor, Sarah fulfills an important role in providing best practice trauma-informed support to our clients. Highly skilled and dedicated to her work, Sarah's interpersonal style is warm and professional. Sarah's substantial workload this year has included systemic and individual advocacy on behalf of clients engaging with the National Redress Scheme and other historical abuse claims. Sarah works to maximise opportunities for survivors to feel respected, validated, and heard. Sarah's role expanded over the last year to include management and oversight of the Phone Outreach Service, and training other staff preparing redress applications.

### Natasha Samuelraj: Program Coordinator

Natasha came to Tuart Place from a background in administration in a science and conservation setting. Since starting as Program Coordinator this year, Tash has introduced some new and exciting activities and events in collaboration with Tuart Place participants. Her role includes producing the *What's On* flyer and *Events Calendar*; managing our social media presence and website; coordinating events and gatherings; and recruiting and managing external volunteers to assist with IT and computer skills.





### **Natalie Tonking: Administration Assistant**

Natalie provides strong and effective administrative support within Re-

ception and the wider Tuart Place service. Over the last year she has taken on new duties in financial liaison and documenting operational procedures. Natalie is skilled at researching and accessing historical records for care leavers, and is the 'go to' person for records applications. She has continued to assist former child migrants to engage with international schemes and programs. A talented photographer, Natalie is generous in sharing her knowledge about photography and editing, and is always happy to provide support and tuition to people interested in this area.

### Susy Vaughan: Senior Therapist / Staff Manager

Susy's role is multifaceted and central to the operation of Tuart Place. Counselling, support groups, supervising students, OSH, risk management, service evaluations, grant reporting, budgeting, and staff management are all part of her role. A talented psycho-therapist, Susy supports staff to access ongoing professional development, and to work alongside participants in building a supportive, thriving environment. Susy facilitates the participant-produced newsletter, the *High Street Happenings*, providing support and encouragement to people practicing their writing skills and having their voices heard in this unique publication. This year, Susy developed important relationships with external agencies and worked alongside a range of stakeholders to produce a new five-year Strategic Plan for Tuart Place.



### Service Activity in 2020/21

Professional and clinical services delivered at Tuart Place in the last financial year included trauma-informed counselling and psychotherapy; phone counselling; therapeutic and life-skills groups; individual life-skills and IT skills development; pro-bono health, financial and legal services; supported access to records; family tracing and connection; support to engage with national and international redress schemes and individual advocacy.

Occasions of service and number of participants accessing professional and other nonadministrative services are shown in Table II. The largest areas of service

### Statistics and Report prepared by Susy Vaughan

individual participants, reflecting the Tuart Place therapeutic 'whole-ofservice' model. Psycho-social support given with a therapeutic intent and using an informal, relational approach provides an important contribution to the positive outcomes achieved by many of our participants.

### Counselling / Phone Counselling / Phone Outreach

"I've had counselling before, but this is different. It's the first time I've been able to tell anyone about the abuse I suffered as a child. I feel safe and am

TABLE II: Tuart Place: Direct service delivery 1-7-20 to 30-6-21				
SERVICE	Occasions of service	No. of clients		
Advocacy - individual	339	98		
Counselling & phone counselling	807	230		
Family tracing & connection	27	14		
Health/Legal/Financial	420	125		
International schemes	205	40		
IT Skills/Computer Lab	311	58		
Life skills & Literacy	836	160		
National Redress	1164	112		
Phone outreach support	523	117		
Psycho-social support	3160	287		
Records – supported access	529	131		
Referral & liaison	1704	317		
Support group	121	16		
*NB: Many clients accessed more than one service (n = 535)				

delivery in the last year (excluding social connection) were psychosocial support, counselling and phone counselling, and referral and liaison.

#### **Psycho-social Support**

"I feel valued and that I actually count for something which hasn't been the case in the past. They listen and assist, and have guided me in the right direction."

Psycho-social support is provided in a variety of ways by both clinical and non-clinical staff. Therapeutic interventions and interactions are customised for understanding more about what's going on with me."

All counselling is traumainformed and provided in both formal and informal settings, in line with our client focussed, non-bureaucratic approach. The number of appointments provided for each individual is not capped and people can access regular intensive counselling or 'dip in and out' as needs present.

#### Advocacy & Referral & Liaison

"Tuart Place helped me feel connected and informed after I moved to Geraldton for work. My baby is due early next year, and I need help to manage my finances. They put me in touch with a Financial Counsellor so that I can get my family off to a good start"

Individual participants received assistance for a broad range of issues including: advocating for housing transfers; liaising with community corrections officers; supporting care leavers in prison for parole hearings; liaising with aged care providers, financial counsellors and medical practitioners; support and advocating to past providers of institutional care for historical abuse complaints (non-sexual), including financial acknowledgements and personal apologies.

"Thank you Jan, for all your help with my housing transfer, I wouldn't have been able to move back where I feel safe if you hadn't spent so much time writing letters and on the phone to them."

Intensive support of the most disadvantaged of our participants involves individual advocacy, warm referrals to, and liaison with, a wide range of specialised agencies and welfare services. Positive life changes often come slowly and involve a significant commitment of time and resources. Internal liaison, team meetings, and communication between staff also maximises clinical and non-clinical support for individual participants.

#### **Redress Schemes**

"This will change my life for ever. I will be able to move back up north and reconnect with my family and elders." "I am glad I did Redress. It was the right time and the right thing for me to do because what happened to me as a child was so wrong."

The therapeutic benefits of survivors' involvement in these schemes cannot be overestimated. Providing personal statements to authorities often gives a sense of increased selfworth and empowerment; while being believed and validated helps develop trust and self-confidence. For the majority of our care-leaver participants, who are on pensions or low incomes,

#### .....Continued from page 8

the support from a redress scheme can enhance living conditions and wellbeing.

"I can still call them for support and get counselling when I need it even though my Redress is finished. The memories don't stop just because you've done Redress but now I can focus on my health and family."

The in supporting work applicants engaging with the National Redress Scheme (NRS) usually involves the provision of intense traumainformed counselling; preparing comprehensive applications; acting as Nominee, and undertaking individual liaison and advocacy with the NRS and knowmore Legal Service. Support and assistance is also provided on a range of welfare issues (health, legal, financial) as needs present. Individual counselling and customised support continues to be offered after the completion of the NRS process.

Support and liaison continued this year for people engaging with international redress schemes in Scotland and Northern Ireland, and with the Queensland Forde Foundation scheme for survivors of institutional abuse.

#### IT Skills and Computer Lab

"I wanted to get a refresher in technology, and to learn how to use my phone and iPad. It's been very helpful & intuitive. I wish I'd come sooner to make the most of what's on offer." Γ

One-on-one IT support and tuition are available on request from our network of IT volunteers who provide assistance to participants seeking any kind of help with computers, tablets and mobile phones. This has resulted in many people feeling confident to ask for help and develop their skills to make use of a mobile phone; browse the internet; send emails; scan photos; engage with relatives and friends; set up social media accounts; use online video calling; and access services online. For those who already have IT skills, free use of the computer lab and WiFi is available during opening hours.

#### Life skills & Literacy

"I am happy with all the help Tuart Place gives. I now put all my bills and letters into the big brown folder Jan gave me, but it's still good to come and talk about them sometimes."

**Opportunities** to develop personal and life skills, especially in the areas of positive decision-making; communicating with confidence; and in exercising a greater degree of selfdetermination in general, are provided wherever possible. These opportunities include customised skills development sessions for individual participants; psycho-education and other workshops; participation in community awarenessraising activities; contributing articles for our newsletters; and invitations to share skills by delivering art and craft and music sessions.

Examples this year range from a collaboration with the City of Fremantle, which gave two participants (a Noongar Elder and a former child migrant) an opportunity to share their stories with members of the public; to in-house support and coaching provided to one of our vulnerable and older Aboriginal clients to organise his debts, ongoing bills and expenses.

Comparative data on hours of service provided across the professional and clinical service delivery categories are shown in Table III.

The largest area of non-clinical

service delivery during the 2020/21 financial year was social activities involving Tuart Place participants.

#### Social connection

"Tuart Place is a lifeline for us. We have no family, no one, and we wouldn't go out at all if we didn't come here. It's like a family and it's not just us, other people say the same too."

Our strengths-based approach focuses on providing opportunities for people to engage in activities that promote social connection and interaction. It is underpinned by the knowledge that social isolation is one of the major difficulties facing many older adults who were separated from their families during childhood and experienced further disconnection and trauma in out-of-home care.

When the coronavirus restrictions allowed, these social activities included our on-site 'drop-in' service and a variety of celebrations, reunions and other group-based social activities, many of which are initiated and organised by participants, and, in particular, the Social Activities Group. At other times we held large celebratory group lunches at Cicerello's fish restaurant in Fremantle to encourage peer support networks and friendships to continue to strengthen and grow outside of Tuart Place.

TABLE III: Tuart Place: Hours of Professional and Clinical Service Delivery 1-7-20 to 30-6-21

**Comparative hours of service delivery** 

Advocacy - individual Counselling & phone counselling Family tracing & connection Health/Legal/Financial International schemes IT Skills/Computer Lab Life skills & Literacy National Redress Phone outreach support Psycho-social support Records – supported access Referral & liaison Support group



### **Funding and donations**

Since it was formally launched in 2012, Tuart Place has received its core operational funding from the State Government, and continues to receive essential financial support via the WA Department of Communities.

Equally important to the continuing operation of Tuart Place are the donations received from nongovernment organisations that formerly provided institutional care to children.

In addition to State Government grants, Tuart Place receives unconditional financial contributions from Catholic past providers the Christian Brothers, the Sisters of Mercy and the Sisters of Nazareth, and from other non-government past providers of institutional care in Western Australia.

Financial support from all past providers is consistent with the Healing and Reconciliation agenda initiated by Tuart Place participants.

The importance of past providers funding support services has been widely acknowledged. For example, in its Report on Redress and Civil Litigation, the Royal Commission into Institutional Responses to Child Sexual Abuse noted that it is especially important for some survivors that support is 'funded by the institutions responsible for the abuse'.

In addition to organisational donations, Tuart Place also receives donations from care leavers and from members of the general public. People describe their donations to Tuart Place as a way of 'giving back' to the organisation, and supporting our common goal of *Growing Strong Together*.

### **To donate to Tuart Place**

As a Public Benevolent Institution with Gift Deductible Recipient status, donations to Tuart Place are tax deductible. Donations can be made via PayPal on the Tuart Place website; by cheque, or Electronic Funds Transfer.

#### Account name:

Forgotten Australians Coming Together Inc Bank: Commonwealth Bank

Branch: Fremantle WA BSB number: 066-107 Account number: 1048-4327



### OUR CORE PURPOSE Growing Strong Together

#### **OUR VISION**

Growing Together – Leading the Way

A place where participants build a better future

#### **OUR VALUES**

Our values are participant created and driven

### T - Together.....we build U - Understanding A - Acceptance R - Respect....and T - Trust Acronym developed by Tuart Place support group members (March 2012).

### **FACT Inc Financial Statements 2021**



The following documents are available on the Tuart Place website:

- FACT Inc Financial Statements for the Year Ended 30 June 2021
- Report on the Independent Audit of the Financial Statements

### What happens at Tuart Place?

Tuart Place is the State funded service for care leavers: the Forgotten Australians, former child migrants from the UK and Malta, and members of the Stolen Generations and their descendants.

Tuart Place provides individual counselling, telephone counselling, support groups, social activities, assistance with the National Redress Scheme and other historical abuse claims, volunteering opportunities, IT support & training, visiting health & legal services, family tracing, assistance to access records, and help in dealing with other agencies.

## Forgotten Australians Coming Together Inc

### **Financial Statements**

For the Year Ended 30 June 2021

### Contents

### For the Year Ended 30 June 2021

Financial Statements	
Auditor's Independence Declaration	1
Statement of Profit or Loss and Other Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Responsible Persons' Declaration	15
Independent Audit Report	16

Page

### Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Forgotten Australians Coming Together Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 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.

XXX Pty Ltd

XXX

Perth

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Revenue	5	603,000	680,110
Other income	5	384,459	134,874
Employee benefits expense		(511,424)	(504,014)
Depreciation and amortisation expense		(3,637)	(2,403)
Insurance expenses		(3,446)	(3,446)
Telephone expenses		(5,447)	(4,971)
Bookkeeping and auditing		(19,130)	(21,481)
Food and catering		(6,597)	(21,011)
Tuart Times printing and postage		(17,161)	(15,263)
General IT and computer equipment		(33,182)	(23,655)
Short term lease expense		-	(7,814)
Office expenses		(23,518)	(18,588)
Internet expense		(1,892)	(4,845)
Events and gatherings		(24,016)	(5,936)
Other expenses		(10,284)	(7,634)
Program costs and equipment		(7,422)	(8,059)
Building maintenance		(8,275)	(1,212)
Profit before income tax		312,028	164,652
Income tax expense		-	-
Profit from continuing operations		312,028	164,652
Profit for the year		312,028	164,652
Items that will not be reclassified			
subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
Total comprehensive income for the			
year	_	312,028	164,652

### **Statement of Financial Position**

As At 30 June 2021

		2021	2020
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	829,353	537,987
Trade and other receivables		99	99
Other financial assets	7	250,000	250,000
Prepayments		8,517	6,506
TOTAL CURRENT ASSETS		1,087,969	794,592
Property, plant and equipment	8	2,849	4,662
Right-of-use assets	9	8,659	10,484
TOTAL NON-CURRENT ASSETS		11,508	15,146
TOTAL ASSETS	_	1,099,477	809,738
LIABILITIES	_		
CURRENT LIABILITIES			
Trade and other payables	10	24,543	11,698
Lease liabilities	9	2,237	10,069
Provisions	12	22,755	30,942
Deferred income	11	-	15,000
TOTAL CURRENT LIABILITIES		49,535	67,709
NON-CURRENT LIABILITIES			
Lease liabilities	9	-	2,238
Provisions	12	40,941	42,818
TOTAL NON-CURRENT LIABILITIES		40,941	45,056
TOTAL LIABILITIES	—		
NET ASSETS		90,476	112,765
NET AGGETG	=	1,009,001	696,973
EQUITY			
Retained earnings		1,009,001	696,973
TOTAL EQUITY	_	1,009,001	696,973
		· ·	·

### **Statement of Changes in Equity**

### For the Year Ended 30 June 2021

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	696,973	696,973
Surplus for the year	312,028	312,028
Other comprehensive income	-	-
Balance at 30 June 2021	1,009,001	1,009,001

### 2020

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	77,486	77,486
Surplus for the year	164,652	164,652
Other comprehensive income	-	-
Adjustment to retained earnings due to change of accounting policy	454,835	454,835
Balance at 30 June 2020	696,973	696,973

Due to a change in accounting policy described in Note 2, \$454,835 has been reclassified to retained earnings.

### **Statement of Cash Flows**

### For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants		490,000	409,231
Payments to suppliers and employees		(671,024)	(637,242)
Interest received		5,927	8,638
Donations and contributions	_	476,532	412,016
Net cash provided by/(used in) operating activities		301,435	192,643
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment	_	-	(5,242)
Net cash provided by/(used in) investing activities	_	-	(5,242)
CASH FLOWS FROM FINANCING ACTIVITIES:		(10.000)	(40.007)
Payment of lease liabilities	—	(10,069)	(12,307)
Net cash provided by/(used in) financing activities	_	(10,069)	(12,307)
Net increase/(decrease) in cash and			
cash equivalents held		291,366	175,094
Cash and cash equivalents at beginning of year	_	537,987	362,893
Cash and cash equivalents at end of financial year	6	829,353	537,987

### Notes to the Financial Statements For the Year Ended 30 June 2021

The financial report covers Forgotten Australians Coming Together Inc as an individual entity. Forgotten Australians Coming Together Inc is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2021 were providing professional clinical services and peer support and leadership opportunities to 'Forgotten Australians', Former Child Migrants, and members of the Stolen Generations, collectively known as care leavers. All services are free of charge, and include counselling, support groups, supported access to records, family tracing, peer-led social activities, and a drop in centre.

The functional and presentation currency of Forgotten Australians Coming Together Inc is Australian dollars.

The financial report was authorised for issue by the Board of Management on 11 September 2020.

Comparatives are consistent with prior years, unless otherwise stated.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012.* 

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

#### 2 Change in Accounting Policy in prior year

#### Leases - Adoption of AASB 16

The Association has adopted AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method from 1 July 2019.

The impact of adopting AASB 16 is described below:

Under AASB 117, the Association assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the Association or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets).

The Association has elected to use the exception to lease accounting for short-term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

#### **Revenue - Adoption of AASB 1004**

The Association has adopted AASB 1004 - Contributions. The impact of adopting AASB 1004 is described below:

Under the previous accounting policy, the Association deferred income until it could be matched against the corresponding expenses when they occur. Since adopting the accounting standards for recognition and measurement of its financial statements, the Association had determined that it has no contracts with customers and is receiving no income where the consideration to acquire an asset is significantly less than fair value principally to enable the Association to further its objectives. Therefore, it accounts for its income under AASB 1004 which requires recognition

### Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Change in Accounting Policy in prior year

### Leases - Adoption of AASB 16

upon receipt of income.

The impact of adopting AASB 1004 is described below:

Under AASB 1004, the Association has shown all income received during the year as income. All deferred income at 1 July 2019 has been put to retained earnings. No income is deferred in the liabilities section of the statement of financial performance.

#### 3 Summary of Significant Accounting Policies

#### (a) Revenue and other income

#### Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association 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 Association 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.

Forgotten Australians Coming Together Inc 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 statement of profit or loss and other comprehensive income.

#### Donations

Donations and bequests are recognised as revenue when received.

#### Other income

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

#### (b) Income Tax

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

### (c) 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.

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.

### Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Summary of Significant Accounting Policies

#### (d) 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.

#### Plant and equipment

Plant and equipment are measured using the revaluation model.

#### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

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

Fixed asset class	Depreciation rate	
Office Equipment	100%	

#### (e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss FVTPL
- fair value through other comprehensive income equity instrument (FVOCI equity)
- fair value through other comprehensive income debt investments (FVOCI debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

#### Amortised cost

### Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Summary of Significant Accounting Policies

### (e) Financial instruments

### Financial assets

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables, term deposits with a maturity of greater than 3 months from balance date and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

### Trade receivables

Impairment of trade receivables are determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

### Notes to the Financial Statements

For the Year Ended 30 June 2021

### 3 Summary of Significant Accounting Policies

### (e) Financial instruments

### Financial assets

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

### Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

### **Financial liabilities**

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

### (f) 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.

### (g) Leases

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

### Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### (h) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

### Notes to the Financial Statements

For the Year Ended 30 June 2021

#### 3 Summary of Significant Accounting Policies

(h) Provisions

#### (h) Provisions

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### (i) Other Liabilities

Other liabilities represent the unutilised amounts of unconditional grants received in advance to enable the Association to generally fulfill its charitable objectives. The Association may invest such funds received as it considers appropriate, benefiting from any interest received and retains substantially all the risks and rewards of ownership of the funds. Accordingly, the Association continues to recognise the unconditional grant funds as a financial asset and recognises an equal amount as a financial liability to expend such funds at its discretion, as required by paragraph 3.2.15 of AASB 9.

The services provided by such unconditional grants are usually provided within 17 to 25 months of receipt of the grant. The financial liability is reduced as and when revenue and corresponding expense is recognized in accordance with the Associations revenue recognition policy and when the criteria for each of the Association's different activities have been met.

#### (j) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association or refer to Note 2 for details of the changes due to standards adopted in the prior year.

### 4 Critical Accounting Estimates and Judgments

The Board of Management 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 - Useful Economic Life of Equipment

The Association's Board of Management determines the estimate of useful life and related depreciation charges for its equipment.

#### Key judgments - Long service leave

Assumptions are formulated when determining the Association's long service leave obligations. This requires estimation of the probability of current employees attaining the service period required to qualify for long service leave benefits as well as the usual pattern in which leave is taken once all service requirements have been met.

### Notes to the Financial Statements

For the Year Ended 30 June 2021

5 Revenue and Other Income

5	Revenue and Other Income		
		2021	2020
		\$	\$
	Revenue		
	- National Redress Scheme	160,000	-
	- Government grants	330,000	330,000
	- Laurie Humphreys Fund	113,000	350,110
		603,000	680,110
		2021	2020
		\$	\$
	Other Income		
	- donations and fundraising	206,002	24,252
	- interest	5,927	8,638
	- Jobkeeper subsidy	151,230	79,330
	- other income	21,300	22,654
		384,459	134,874
			- ,-
6	Cash and Cash Equivalents		
	•	2021	2020
		\$	\$
	Cash at bank and in hand	524,353	332,987
	Short-term deposits	305,000	205,000
		829,353	537,987
7	Other Financial Assets		
		2021	2020
		\$	\$
	CURRENT		
	ING Term Deposits	250,000	250,000
		250,000	250,000
	The term deposit matures on 28 March 2022.		
8	Property, plant and equipment		
	PLANT AND EQUIPMENT		
	Office equipment		
	At cost	14,053	14,053
	Accumulated depreciation	(11,204)	(9,391)
	Total Property, plant and		
	equipment	2,849	4,662

### Notes to the Financial Statements

For the Year Ended 30 June 2021

#### 9 Right-of-use assets

	Buildings	Office ngs Equipment \$	Total
	\$		\$
Year ended 30 June 2021			
Opening balance	8,790	1,693	10,483
Depreciation charge	(977)	(847)	(1,824)
Balance at end of year	7,813	846	8,659

~~~~

|                         | Buildings<br>\$ | Office<br>Equipment<br>\$ | Total<br>\$ |
|-------------------------|-----------------|---------------------------|-------------|
| Year ended 30 June 2020 |                 |                           |             |
| Adoption of AASB 16     | 9,767           | 2,540                     | 12,307      |
| Depreciation charge     | (977)           | (847)                     | (1,824)     |
| Balance at end of year  | 8,790           | 1,693                     | 10,483      |

#### 10 Trade and Other Payables

|                        | 2021   | 2020    |
|------------------------|--------|---------|
|                        | \$     | \$      |
| CURRENT                |        |         |
| Trade payables         | 7,864  | 1,653   |
| ATO Liability          | 6,345  | (1,033) |
| Superannuation payable | 8,626  | 11,018  |
| Credit card            | 1,708  | 60      |
|                        | 24,543 | 11,698  |

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

### 11 Deferred Income

|                                  | 2021<br>\$ | 2020<br>\$ |
|----------------------------------|------------|------------|
| CURRENT<br>Laurie Humphreys Fund | <br>-      | 15,000     |
|                                  | -          | 15,000     |

### NON-CURRENT

Due to a change in accounting policy described in Note 2, \$454,835 is being shown in retained earnings in 2020 where as it would have been shown as deferred income under the former accounting policy.

### Notes to the Financial Statements

For the Year Ended 30 June 2021

### 12 Provisions

|                         | 2021   | 2020   |
|-------------------------|--------|--------|
|                         | \$     | \$     |
| Current liabilities     |        |        |
| Annual leave            | 22,755 | 30,942 |
|                         | 22,755 | 30,942 |
|                         | 2021   | 2020   |
|                         | \$     | \$     |
| Non-current liabilities |        |        |
| Long service leave      | 40,941 | 42,818 |
|                         | 40,941 | 42,818 |

#### 13 Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).

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

The financial report was authorised for issue on by the Board of Management.

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

### 15 Statutory Information

The registered office and principal place of business of the association is: Forgotten Australian Coming Together Inc 24 High Street Fremantle WA 6160

### **Responsible Persons' Declaration**

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

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- 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.

Responsible person ..... Responsible person .....

Dated 06/09/2021



### Auditor's Independence Declaration

### To the Forgotten Australians Coming Together Inc.

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Forgotten Australians Coming Together Inc. for the year ended 30<sup>th</sup> June 2021, I declare that, to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the Australian Charities and Notfor-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.

William Buck

William Buck Audit (WA) Pty Ltd ABN 67 125 012 124

**Conley Manifis** Director Dated this 6<sup>th</sup> day of September, 2021

#### ACCOUNTANTS & ADVISORS

Level 3, 15 Labouchere Road South Perth WA 6151 PO Box 748 South Perth WA 6951 Telephone: +61 8 6436 2888 williambuck.com

William Buck is an association of firms, each trading under the name of William Buck across Australia and New Zealand with affiliated offices worldwide. Liability limited by a scheme approved under Professional Standards Legislation. (WB019, 2007)



## **William Buck**

### Forgotten Australians Coming Together Inc.

Independent auditor's report to members

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

### **Qualified Opinion**

We have audited the financial report of Forgotten Australians Coming Together Inc. (the Association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial report of Forgotten Australians Coming Together Inc. 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 Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

### **Basis for Qualified Opinion**

Cash receipts consisting of donations and fundraising activities are material sources of revenue for the Association. Although the Association has established certain internal control procedures over the collection of cash from donations and fundraising activities prior to entry into its financial records, there are no procedures that we could perform to ensure that all cash from donations and fundraising activities are banked. Accordingly, as the evidence available to us regarding cash from donations and fundraising activities was limited, our audit procedures with respect to donations and fundraising activities had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether donations and fundraising activities of the Association as recorded are complete.

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 Association in accordance with the auditor independence requirements of 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 (including Independece Standards)* (the Code) that are relevant to our audit

#### ACCOUNTANTS & ADVISORS

Level 3, 15 Labouchere Road South Perth WA 6151 PO Box 748 South Perth WA 6951 Telephone: +61 8 6436 2888 williambuck.com



## **--**B William Buck

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.

### Responsibilities of the Board of Management for the Financial Report

The Board of Management of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Regime and the ACNC Act. The Board of Management's responsibility also includes such internal control as the Board of Management 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.

In preparing the financial report, the Board of Management 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 Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board of Management is responsible for overseeing the Association's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

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 these financial statements is located at the Auditing and Assurance Standards Board website at: <u>https://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</u>

This description forms part of our independent auditor's report.



William Buck

William Buck Audit (WA) Pty Ltd ABN 67 125 012 134

CN

Conley Manifis Director Dated this 6<sup>th</sup> of September, 2021