Forgotten Australians Coming Together Inc trading as **Tuart Place**

Annual Report 2022



Growing Stronger Together



OUR CORE PURPOSE

Growing Stronger Together

OUR VISION

Growing Together – Leading the Way

A place where participants build a better future



OUR VALUES

T – TOGETHER...we build

"There is a family atmosphere at Tuart Place that I haven't found with any other organisation"

U - UNDERSTANDING

"Coming to the group has helped me understand that I'm not alone."

A - ACCEPTANCE

"Never before in my life, have I experienced a social setting, where I feel safe, accepted, and can truly be myself."

R – RESPECT

"I am welcomed and treated with friendship and respect at Tuart Place. There isn't a 'them and us' atmosphere."

T – TRUST

"I can finally trust people to tell my story to and know that I'll be listened to and be believed."

T-U-A-R-T Values acronym developed by Tuart Place support group members (March 2012)



2022 Annual Report

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



TABLE OF CONTENTS	PAGE
Core Purpose, Vision and Values	2
Acknowledgement of Country	3
Table of Contents	3
Patrons of Tuart Place	3
FACT Board of Governance	4
Demographic profile of clients	5
Who is eligible for services?	5
Chairperson's Annual Report	6
Social Connection at Tuart Place	7
Thank you to our volunteers	7
Director's Annual Report	8
Tuart Place staff team	9
What happens at Tuart Place?	9
Service delivery statistics & information	10-11
Evaluation of Services	11
Funding and donations	12
Contact details	12

Tuart Place Patrons

Tuart Place is fortunate to have the support of three Patrons who generously donate their time and expertise in support of our services. To find out more about our Patrons, visit <u>https://www.tuartplace.org/about/patrons/</u>



Former Senator Rachel Siewert



Dr Robert Isaacs OAM



Senator Dean Smith

FACT Board of Governance 2022



Cevrina Reed Chairperson



Lyn Sherwood



Kevin Collins

About our Board

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

The Board's membership includes people with lived experience of out-of-home care and members elected for their expertise and professional qualifications in areas such as law, social work, accounting, service management, and academic research.

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. Board members contribute their time on a voluntary basis.

Tuart Place is a leader in co-production of trauma-informed support services for Australian care leavers, including the 'Forgotten Australians', members of the Stolen Generations, and former child migrants. Peer leadership is central to our governance structure and service design.

Board member profiles and further information about FACT Inc is provided on the Tuart Place website at <u>https://www.tuartplace.org/about/ourboard/</u>



Sue Bailey



Chris Williams



Ann McVeigh



Margo O'Byrne



Dale Lynch Vice-Chairperson



Ross Stagno Treasurer



John Ryall

Profile of Tuart Place participants & clients

June 2021 to July 2022

The demographic profile of Tuart Place participants and clients is shown in Table I below, which identifies number of service users, age cohorts, gender, geographic location, and the number of people from each of the three care leaver cohorts who access Tuart Place services.

As shown in this table, a total of 553 individuals received a direct service from Tuart Place during the 2021/22 financial year. The statistics reveal a small increase in client numbers since the 2021/22 financial year, when a total of 535 people accessed services.

Tuart Place's client population is elderly, reflecting the ageing demographics of Forgotten Australians, former child migrants, and members of the Stolen Generations. More than half of Tuart Place's clients are in the 71+ years age group, with 90 percent aged 51 or over.

We saw a further increase in the proportion of Aboriginal clients accessing services at Tuart Place in the 2021/22 financial year, and Aboriginal Care Leavers now comprise 30 percent of the overall client cohort. This proportion has grown by 12 percent over the last two years.

The increase is due partly to the greater number of Aboriginal clients seeking support with the National Redress Scheme, and also reflects the establishment of trust in Tuart Place – as demonstrated through word-ofmouth referrals from existing service users.

Table I: Demographic profile of service users 2021 - 2022

Age	# Clients
18 - 30	8
31 - 50	50
51 - 70	205
71 +	290
Gender	# Clients
Male	303
Female	249
Unspecified	1
Origin	# Clients
Australian Non-Aboriginal	224
Aboriginal	163
Child migrant	166
Postcode	# Clients
WA	509
Interstate	40
Overseas	4



Paddy Cannon is a former child migrant from the UK who arrived in Australia in 1947, aboard the *MV Asturias*. Paddy is a longstanding advocate for all Care Leavers and was a Founding Member of FACT, the governing body of Tuart Place.

Who is eligible for Tuart Place services?

Tuart Place is a resource service for Care Leavers.

Care Leavers are people who experienced outof-home care during childhood, in settings such as large orphanages, missions, foster care, and group homes.

Care Leavers include the Forgotten Australians, former child migrants from the UK and Malta, and members of the Stolen Generations and other Aboriginal people placed in care last Century.

Chairperson's Report

The FACT Board is made up of up to 10 people (with the ability to co-opt three others by resolution). At each Annual General Meeting, five positions become vacant.

Board Members' whose terms are expiring can nominate for reelection, as can other FACT members, in line with the Rules of Association. All nominations must be in writing and be received by the Chairperson not less than seven days before an AGM.

It wasn't long after last year's AGM that we sadly received Lyn

McLaughlin's formal resignation from the Board to focus on her health and family.

Lyn has been a staunch supporter of care leaver survivors and of Tuart Place for many years and we all have greatly benefited from Lyn's outstanding genealogy skills and knowledge of local history. Thank you, Lyn, for your many years of dedicated voluntary work.

This year we received five written nominations for the five vacant Board positions. As the number of nominations did not exceed the number of vacancies, I declared the following nominees: Ann McVeigh, Dale Lynch, Kevin Collins, and Ross Stagno to be re-elected unopposed to the Board for a term of two years.

I thank you all for your invaluable support of the principles of our Association.

We were very happy to welcome Margo O'Byrne as a new Board member at the 2022 AGM. Margo spent six years of her childhood as a Ward of State in Queensland orphanages and foster care, and has written about her experience as a 'Forgotten Australian' in a memoir, *Left Unsaid*. Margo represents Tuart Place on the National Aged and Community Care Roundtable for Forgotten Australians and is a strong advocate for the needs of Care Leavers as they age. She played a key role in developing the Aged Care Service Navigator position at Tuart Place.

Thank you to: Chris Williams, our inspiring lawyer and mediator on the Board; to executive career coach Lyn Sherwood, who always has encouraging words and a wealth of knowledge; social work researcher Dr Sue Bailey for her valuable insights and analysis; and Vice-Chair Dale Lynch for stepping in when I have been unable to do so.

I would like to express my personal respect and gratitude to my fellow participant Board members Ann McVeigh, John Ryall, Kevin Collins and Dale Lynch, who bring the invaluable gift of lived experience to the Board.

You are always generous in sharing your firsthand knowledge of the Care Leaver experience, both to raise public awareness of institutional trauma and to guide the strategic direction of Tuart Place.



FACT Inc Chairperson Cevrina Reed

It is an honour to be a part of such a talented and enthusiastic Board.

We had strong financial growth during the 2021/22 financial year, as reported by our Treasurer, Chartered Accountant Ross Stagno. It is reassuring to know that the Association's finances are under Ross's steady guidance. FACT's annual independent audit once again reflected our rock-solid financial

protocols and practices.

I was very happy to formally welcome Senator Dean Smith as our newest Patron in March 2022. We greatly appreciate his powerful advocacy on behalf of survivors of institutional child abuse.

In April this year, Dr Philippa White and I delivered a joint (pre-recorded) presentation on the topic of '*National Redress payments and the impact on aged care fees*' at a National Forum in Brisbane.

We wanted to expose an unjust situation in which NRS payments can be clawed back through residential aged care fees. The story was captured in an engaging and hard-hitting video produced by Matt Reed of *Sum Effect* (available at <u>https://youtu.be/1jw6QyWgaQA</u>).

I was sponsored to attend the Forum in person, and was present in the room to see the huge impact of this video on the audience of more than 80 people.

The response to the video was immediate, with representatives of COTA and the Department of Health and Ageing pledging to correct an unfair anomaly in the treatment of redress payments.

A dedicated working party, convened by the National Roundtable, is making solid headway towards achieving the required legislative change.

Many thanks to Margo O'Byrne who facilitated virtual sessions at the Forum remotely, from the Hub at Tuart Place.

Thank you to Susy Vaughan, our Senior Therapist and Clinical Manager for her outstanding work again this year. Susy is a real asset to Tuart Place and a valuable 'ex-officio' attendee at our Board meetings. Susy, you do so much work behind the scenes, including the many reports and grant applications, as well as being a very talented therapist. Thank you.

To our tireless Director, Dr Philippa White, known to everyone as Pip. What a legend!! Your dedicated work on behalf of survivors doesn't go unnoticed. You have much patience and devotion to a just cause.

Thank you for all your encouragement.

Cevrina Reed Chairperson, FACT Inc.

Social Connection at Tuart Place



- High Teas at the Esplanade & National Hotels
- A tour of Optus ('Redress') Stadium
- Christmas lunch at the Fremantle Sailing Club
- Marissa Verma's Bush Tucker demonstration
- Fish & Chips lunches at Cicerello's on Fremantle Wharf
- Visit to the Naval Store to see Michelangelo's exhibition
- A luxury Seafood Cruise to Rottnest for 25 people (kindly donated via WACOSS)
- The annual end-of-year BBQ at Waterford; and Winter Warmer mid-year event at the Old Fremantle Hotel
- Ferry trip from Elizabeth Quay and lunch at South Perth Jetty
- Painting class with local artist David Giles at the Fremantle Roundhouse
- 'Better Together' Volunteer Appreciation lunch held in National Volunteer Week.

Thank you to our volunteers

Tuart Place relies on the skills and dedication of volunteers to provide some of our most popular and 'visible' services. Some of the ways in which people volunteer at Tuart Place include:

- The Craft Ladies who generously give their time to make raffle prizes and gift-wrapped Christmas presents
- Practical help in the Computer Lab with using mobile phones and laptops
- IT support such as registering online for services and paying bills
- Our participant volunteers who help with many tasks at the centre – especially Dave, Maria, David L, Peter L and Ted
- Lifeskills and information sessions
- Monday Singing Group Leaders/Guitarists Matt and David
- Haircuts with Cinzia
- Help to book in for free onsite financial counselling
- BBQs by the Clontarf Old Boys
- Beauty treatments with Ella
- Ian who handcrafts windmills to raise funds for Tuart Place
- Bus drivers on outings, John R and John J
- Helpers with serving and clearing up Monday Community lunches, Bev and Eve
- Our IT experts, especially longstanding volunteers Rahul, YoYo, and David B
- All of the members of the FACT Board



Much of the work carried out by Tuart Place staff is 'unseen', and involves private consultations and redress work with individual people.

However, our social events and activity at the dropin centre are quite the opposite - they are intended to promote connectedness and break down social isolation.

The visible parts of the Tuart Place service include our singing group; Monday community lunches at 24 High Street; and many different outings and excursions. Some of our off-site events in 2021-22 included:

- Penguin Island cruise and day out
- A bus trip to see the tulips at Araluen
- A visit to the Perth Mint



Director's Report

Tuart Place powered ahead during the 2021/22 financial year, with strong service delivery and the launch of several innovative projects. In keeping with our

Dr Philippa White

current Strategic Plan, and with the advancing years

of most of our clients and participants, Tuart Place commenced a 12-month 'Aged Care Service Navigator' (ACSN) pilot project for Care Leavers this year, funded by the Australian Council on the Ageing (COTA).

This opportunity arose through participation in the National Aged and Community Care Roundtable for Forgotten Australians. Tuart Place formed a consortium to bid for funding in collaboration with Queensland's support service for Care Leavers, Lotus Place.

From the outset of the pilot, it has been apparent that this Navigator role is ideally positioned within specialist Care Leaver agencies, and the presence of a Navigator has vastly improved access to aged care services among our client group.

Another exciting pilot project launched at Tuart Place this year was the pro-bono Wills Clinic, delivered in partnership with Notre Dame University School of Law, supervised by experienced lawyers from the Society of Trust and Estate Practitioners (STEP).

This initiative reflects both the advanced age of our client group, and the commencement of a 10-year National Redress Scheme in 2018 for survivors of institutional child sexual abuse. For survivors who have been financially disadvantaged throughout their lives, a redress payment is sometimes the first significant sum they have had to manage, and, in addition to facilitating free financial counselling, it became important to offer assistance to protect their assets.

The successful piloting of the Wills project was the culmination of many years of work and planning by Tuart Place Social Worker Jan Newman.

We were delighted to formally welcome a new Patron, Senator Dean Smith, in March this year. Senator Smith's induction as our third Patron is in recognition of his dedicated commitment to improving the National Redress Scheme, and his strong advocacy for fairness and justice for Tuart Place in the Federal arena.

Since its inception in 2012 – a decade ago – Tuart Place has consistently exceeded expectations and excelled as a model of co-design and participant leadership in action. It has been said that we consistently 'punch above our weight'.

I sincerely thank all the staff of Tuart Place for their dedication and hard work this year; our volunteers for their unique contributions; and members of the FACT Board for their consistent governance and stewardship of the organisation.

A final word on funding. Tuart Place and its forerunner service CBERS developed and refined an optimal

model of funding for delivering independent support to Australian survivors of institutional abuse.

The model is one in which 'responsible institutions' pay, and service delivery is autonomous and confidential. Everyone can see the inherent justice in 'past providers' paying to support survivors of child abuse in their institutions, and indeed, this is the model of funding subsequently adopted by the National Redress Scheme – after considerable research, analysis, and extensive consultation.

How depressing and demoralising it has been, therefore, for Tuart Place to be excluded from every federally funded program for Care Leavers introduced in the last ten years.

From 'Find & Connect', throughout the Royal Commission, and on to the current Redress Scheme, each of Tuart Place's four major applications for funding to provide support to survivors has been denied.

Each time, Tuart Place's high-quality services, extensive expertise, and proven capacity to provide quality trauma-informed support to survivors has been acknowledged. However, on all four occasions, the Department of Social Services (DSS) has claimed that financial contributions from 'responsible institutions' compromised the independence of Tuart Place.

How ironic – and how insulting – this has been, particularly for our Board members with lived experience of institutional abuse, and for other peer leaders within our organisation.

And, at the end of the day, each of these Federal initiatives has happily drawn upon, and at times relied heavily on, the expertise and input of Tuart Place. In 2020, the Federal Government finally funded us to support survivors engaging with the National Redress Scheme – albeit through a side-door arrangement via knowmore Legal Service – not as a properly recognised DSS-funded service.

We are very grateful to knowmore for stepping in to facilitate this solution.

However, the battle is not over. The initial failure to recognise Tuart Place as a 'Find & Connect' service ten years ago has ongoing implications for funding and our inclusion in a range of national initiatives. This original injustice must be corrected.

Obtaining recognition as a Find & Connect service is just one of the challenges ahead for Tuart Place in the coming year, in which we will undoubtedly face other hurdles to overcome. Thank goodness we have such a strong team of board members, staff, volunteers, patrons, and dedicated participant leaders.

I wish to thank all the donors and funders who have supported Tuart Place over the last year, and especially those that have given many years of financial support to assist survivors of abuse in their institutions.

Your efforts towards reconciliation and righting the wrongs of the past have certainly not gone unnoticed.

Dr Philippa White, Director, Tuart Place

Tuart Place staff team 2022



The team at Tuart Place is united by their values and a commitment to providing a welcoming and caring environment for our participants and clients. Over the years, Tuart Place staff have developed considerable expertise and experience in providing specialised support for survivors of institutional child abuse.

Staff photo 2022 (*Standing (L-R*): Program Coordinator Natasha Sameulraj, Clinical Manager/Senior Therapist Susy Vaughan, Project Support Worker Mal Edwards, Counsellor and Redress Consultant Catherine Carr, Senior Administrator Belle Lyons, Social Worker Jan Newman, Counsellor Mary-Ann Oliver.

Seated (L-R): Counsellor/Redress Coordinator Sarah Regan, Director Dr Philippa White, Aged Care Service Navigator Claire Campbell.

What happens at Tuart Place?

Tuart Place provides free specialist services to adults who experienced out-of-home care during childhood ('Care Leavers'). Services are offered in an informal, non-bureaucratic setting, and include:

- Trauma-informed counselling and support groups
- Assistance with National Redress Scheme applications and other institutional child abuse complaints
- Specialist aged care support from a dedicated 'Aged Care Service Navigator'
- Computer literacy and IT assistance
- Phone outreach and counselling
- Help to access mainstream services
- Individual advocacy and liaison with housing and Centrelink
- Family tracing and supported access to records
- A drop-in centre, social events, and reunions

Service Activity in 2021/22

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 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; individual advocacy; and support to navigate aged care services.

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

Statistics and Report prepared by Susy Vaughan

the goals of our 2021-25 Strategic Plan: Respond to aged care issues and facilitate access to appropriate services.

In late 2021 we were presented with an opportunity to bid for funding as part of a consortium with Lotus Place in Brisbane and the National Roundtable group, for an Aged Care Service Navigator.

The Navigator position was federally funded through the Council on the Ageing (COTA) for a 12-month pilot project that officially started on 1st January 2022.

After receiving COTA's formal offer in late January 2022, we

TABLE II: Tuart Place: Direct service delivery 1-7-21 to 30-6-22			
SERVICE	Occasions of service	No. of clients	
Advocacy - individual	278	85	
Aged Care support	128	85	
Counselling & phone counselling	1127	253	
Family tracing & connection	30	11	
Health/Legal/Financial	649	156	
International schemes	17	8	
IT Skills/Computer Lab	314	63	
Life skills & Literacy	1179	216	
National Redress	1544	170	
Navigator Project (Aged Care) *	73	34	
Phone outreach support	310	89	
Psycho-social support	7086	358	
Records – supported access	358	103	
Referral & liaison	926	266	
Social Connection	5064	443	
Support group	239	32	
NB: Many clients accessed more than one service (n = 553)			

The largest areas of clinical service delivery were psycho-social support; counselling (both faceto-face and by phone); assistance with the National Redress Scheme; individual Advocacy, and Referral/ liaison.

* Navigator Project (Aged Care)

This year we made a lot of progress towards achieving one of advertised the position and were delighted to welcome the successful applicant, Claire Campbell, to join the Tuart Place team.

Claire has degrees in Social Work and Psychology and high-level experience in supporting survivors of trauma to navigate the complicated pathways to access aged care services. Tuart Place is one of only two agencies approved to operate the national pilot project, aimed at providing intensive assistance to Care Leavers who need help to access aged care services and other relevant supports in the community.

In the first four months of the project, face-to-face support and assistance was provided to 34 individual Care Leavers and included providing Information about the aged care system and services; registering on the My Aged Care website; testing eligibility for different aged care services; support to overcome barriers to accessing aged care services; assistance in comparing service providers and facilities; troubleshooting, liaison and coordination with aged care providers; identifying needs and making warm referrals to mainstream services; and regular check-ins after engagement with aged care services.

Ninety-eight percent of participants who accessed Navigator support were successfully linked to an aged care service that achieved their goals, and 100% had a positive opinion of the support provided, reporting that they had one or more improved health outcomes through engagement with the Tuart Place Aged Care Navigator.

Psycho-social Support

Psycho-social support is provided in a variety of ways by both clinical and non-clinical staff. Therapeutic interventions and interactions are customised for individual participants, reflecting the Tuart Place therapeutic 'wholeof-service' model and provide an important contribution to the positive outcomes achieved by many of our participants.

Counselling / Phone Counselling / Phone Outreach

All counselling is traumainformed and provided in both formal and informal settings, in line with our client focussed, nonbureaucratic approach. The number

.....Continued from page 10

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

Participants received assistance with a broad range of issues including advocacy for housing transfers; liaison with community corrections officers; support for care leavers in prison; liaison with aged care providers, financial counsellors and medical practitioners; support and advocacy for people approaching past provider institutions in regard to historical abuse complaints.

National Redress Scheme

The therapeutic benefits for survivors who recount traumatic childhood experiences, and are believed and validated by an insitutional authority, often include a greater sense of self-worth and empowerment, and increased selfconfidence and trust. For most of our participants, who are on pensions or low incomes, the finanical outcomes of redress processes can significantly enhance living conditions and wellbeing.

Redress support usually involves accessing records; preparing a comprehensive application; providing trauma-informed counselling; and liaison with the NRS. We obtain expert legal advice from knowmore Legal Service on all our NRS applications.

Support and assistance is often provided on a range of welfare issues (health, legal, financial) as needs present. Individual counselling and customised support continues to be offered after completion of the National Redress process.

IT Skills and Computer Lab

Increased digital inclusion among Care Leavers is one of our high level Strategic Goals for 2021-25.

One-on-one IT support and tuition are available onsite from our team of IT volunteers, who assist participants seeking any kind of help with computers, tablets, and mobile phones.

Feedback indicates that this support has enabled many people to feel more confident in asking for help and to develop skills such as using a smart phone; browse the internet; send emails; scan photos; connect with relatives and friends; set up social media accounts; and to register for *MyGov* and *My Aged Care*.

For those who already have IT skills, free use of the computer lab is available during opening hours.

Life skills & Literacy

Wherever possible, opportunities are provided for participants to develop personal and life skills, especially in the areas of positive decision-making; communicating with confidence; and exercising a greater degree of selfdetermination.

This area of service provision includes customised tuition in skills development with individual participants; psycho-educational workshops; opportunities to participate in community awareness and education activities; contributing articles for our newsletters; and invitations for participants to share their skills by delivering art and craft sessions.

Social connection

Our strengths-based approach includes providing opportunities for people to engage in activities that improve social interaction. This area of service is informed 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.

Social activities this year included our on-site 'drop-in' service and a variety of outings, celebrations, reunions and other group activities, many of which are initiated and organised by participants, particularly by the Tuart Place Social Activities Group.

Ongoing commitment to evaluation and improvement

The Tuart Place service model is firmly grounded in evidence-based practice in trauma informed support, tailored to the specific needs of older Care Leavers.

Our commitment to ongoing evaluation and improvement is underpinned by the three *Core Areas of Focus* in our 2021-25 Strategic Plan: Participants; Leadership and Advocacy; and Sustainability.

Tuart Place evaluates and adapts service delivery in response to internal and independent feedback. In the 2022 '*Tell us what you think*' evaluation, we received 34 feedback forms with overwhelmingly positive feedback received from anonymous respondents.

Survey results indicate that Tuart Place is highly effective in assisting people in areas such as growing confidence, improved communication, ability to make positive life changes, and to find/ask for support. The only area identified for potential improvement was in 'getting the word out' and raising community awareness about the services and support available at Tuart Place.

Other areas evaluated in the last year include the intensive, real-time evaluation of the ACSN pilot project at Tuart Place; participation in the State Government's 'Baseline Analysis of Child Sexual Abuse Treatment Services'; and a range of survey and consultation processes related to aged care; the National Redress Scheme; the development of a national memorial; and the long-overdue reinstatement of the 'Unfolding Lives' memorial, which pays tribute to the experiences of Western Australian Care Leavers.

Contact Us

Tuart Place 24 High Street Fremantle Western Australia 6160

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

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



Funding and donations

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

In the 2021/22 financial year, Tuart Place also received funding via knowmore Legal Service to support people engaging with the National Redress Scheme; and funding from the Australian Council on the Ageing to operate a 12-month 'Aged Care Service Navigator' pilot project.

We are grateful to Lotterywest for approving our grant application for IT equipment and refurbishment of Tuart Place this year.

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

In addition to State Government grants received in 2021/22, Tuart Place sought and received unconditional donations 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.

Seeking financial support from past providers is consistent with the *Healing and Reconciliation* agenda initiated by Tuart Place participants in 2012. The importance of past providers donating to support services has been widely acknowledged across the sector. For example, 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 same organisations that previously operated orphanages and other institutions.

In addition to organisational donations, Tuart Place also receives donations from individual Care Leavers and community members.

People have described their donations to Tuart Place as a way of 'giving back', and supporting our common goal of *Growing Stronger Together*.

To donate to Tuart Place

FACT Inc (trading as Tuart Place) is a Public Benevolent Institution with Gift Deductible Recipient status, so donations to Tuart Place are tax deductible. To donate, use the PayPal *Donate* button on the Tuart Place website, or donate via Electronic Funds Transfer:

> Account name: Forgotten Australians Coming Together Inc BSB: 066-107 Account number: 1048-4327

FACT Inc Financial Statements 2022



The following documents are available on the Tuart Place website:

- FACT Inc Financial Statements for the year ended 30 June 2022
- Report on the Independent Audit of the Financial Statements

Forgotten Australians Coming Together Inc

Financial Statements

For the Year Ended 30 June 2022

Contents

For the Year Ended 30 June 2022

	Page
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

1

÷

William Buck **ACCOUNTANTS & ADVISORS**

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 June 2022, 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 Not-forprofits Commission Act 2012 in relation to the audit, and
- b. No contraventions of any applicable code of professional conduct in relation to the audit.

Willian Buck

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

Conley Manifis Director Dated this 4th day October, 2022

Level 3, 15 Labouchere Road, South Perth WA 6151 PO Box 748, South Perth WA 6951

+61 8 6436 2888

wa.info@williambuck.com 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.



Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	.4	681,862	603,000
Other income	4	397,415	384,459
Employee benefits expense		(655,655)	(511,424)
Depreciation and amortisation expense			
PPE - Depreciation		(4,956)	(3,637)
Insurance expenses		(5,583)	(3,446)
Telephone expenses		(1,694)	(5,447)
Bookkeeping and auditing		(26,850)	(19,130)
Food and catering		(40,742)	(6,597)
Tuart Times printing and postage		-	(17,161)
General IT and computer equipment		(32,867)	(33,182)
Short term lease expense		(5,577)	-
Office expenses		(34,808)	(23,518)
Internet expense		(5,263)	(1,892)
Events and gatherings		(23,513)	(24,016)
Other expenses		(17,976)	(10,284)
Program costs and equipment		(13,424)	(7,422)
Building maintenance		(4,034)	(8,275)
Write off RUA Assets	8	(6,836)	<u> </u>
Profit before income tax		199,499	312,028
Income tax expense	_	-	-
Profit from continuing operations	_	199,499	312,028
Profit for the year		199,499	312,028
ltems 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		199,499	312,028

The accompanying notes form part of these financial statements.

,

Statement of Financial Position

As At 30 June 2022

۲

2

		2022	2021
	Note	\$	\$
ASSETS CURRENT ASSETS			
Cash and cash equivalents	5	1,017,535	829,353
Trade and other receivables		16,500	99
Other financial assets	6	250,000	250,000
Prepayments	_	8,732	8,517
TOTAL CURRENT ASSETS		1,292,767	1,087,969
Property, plant and equipment	7 -	40,396	2,849
Right-of-use assets	8	•	8,659
TOTAL NON-CURRENT ASSETS		40,396	11,508
TOTAL ASSETS	-	1,333,163	1,099,477
LIABILITIES CURRENT LIABILITIES			
Trade and other payables	9	40,378	24,543
Lease liabilities	8	-	2,237
Provisions	10	34,022	22,755
TOTAL CURRENT LIABILITIES	_	74,400	49,535
NON-CURRENT LIABILITIES Provisions	10	50,263	40,941
TOTAL NON-CURRENT LIABILITIES		50,263	40,941
TOTAL LIABILITIES		124,663	90,476
NET ASSETS		1,208,500	1,009,001
EQUITY			
Retained earnings		1,208,500	1,009,001
TOTAL EQUITY		1,208,500	1,009,001

The accompanying notes form part of these financial statements.

.

Statement of Changes in Equity For the Year Ended 30 June 2022

2022

	Retained Earnings \$	Total \$
Balance at 1 July 2021	1,009,001	1,009,001
Surplus for the year Other comprehensive income	199,499 	199,499
Balance at 30 June 2022	1,208,500	1,208,500

2021

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

The accompanying notes form part of these financial statements.

4

1

Statement of Cash Flows

+

For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants		602,500	490,000
Payments to suppliers and employees		(840,105)	(671,024)
Interest received		3,923	5,927
Donations and contributions		456,453	476,532
Net cash provided by/(used in) operating activities		222,771	301,435
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(32,352)	-
Net cash provided by/(used in) investing activities		(32,352)	<u> </u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		(2,237)	(10,069)
Net cash provided by/(used in) financing activities		(2,237)	(10,069)
Net increase/(decrease) in cash and cash equivalents held		188,182	291,366
Cash and cash equivalents at beginning of year		829,353	537,987
Cash and cash equivalents at end of financial year	5	1,017,535	829,353

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2022

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 2022 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 20 July 2022.

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 - Simplified Disclosures 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 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.

6

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(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 assels 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.

(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 asset's 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	Depreclation 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

Notes to the Financial Statements

For the Year Ended 30 June 2022

- 2 Summary of Significant Accounting Policies
 - (e) Financial instruments

Financial assets

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

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

8

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(g) Leases

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.

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 2022, 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 for details of the changes due to standards adopted in the prior year.

3 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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

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.

4 Revenue and Other Income

	2022	2021
	\$	\$
Revenue		
- National Redress Scheme	272,500	160,000
- Government grants	330,000	330,000
- Laurie Humphreys Fund	4,500	113,000
- Other grants	74,862	-
	681,862	603,000
	2022	2021
	\$.	\$
Other Income		
- donations and fundraising	338,795	206,002
- interest	3,923	5,927
- Jobkeeper subsidy	-	151,230
- other income	54,697	21,300
	397,415	384,459

5 Cash and Cash Equivalents

•	2022	2021
	\$	\$
Cash at bank and in hand	712,535	524,353
Short-term deposits	305,000	305,000
	1,017,535	829,353
6 Other Financial Assets		
	2022	2021
	\$	\$
CURRENT		
ING Term Deposits	250,000	250,000
	250,000	250,000

Notes to the Financial Statements

For the Year Ended 30 June 2022

7 Property, plant and equipment PLANT AND EQUIPMENT 2022 2021 \$ \$ Plant and equipment At cost 40,680 -Accumulated depreciation (2,563) _ 38,117 -Office equipment 14,053 14,053 At cost Accumulated depreciation (11,204) (11,774) 2;279 2,849 40,396 Total plant and equipment 2,849 8 Right-of-use assets

10911-01-036 0336(3			
	Buildings	Office Equipment	Total
	Dunungs	Edaihuisur	iQual
	\$	\$	\$
Year ended 30 June 2022			
Opening balance	7,813	846	8,659
Depreciation charge	(977)	(846)	(1,823)
Reductions in right-of-use assets due to changes in lease liability	(6,836)		(6,836)
Balance at end of year	-	-	-
	Office		
	Buildings	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

9 Trade and Other Payables

	2022	2021
	\$	\$
CURRENT		
Trade payables	5,841	7,864
ATO Liability	20,196	6,345
Superannuation payable	14,361	8,626
Credit card	(20)	1,708
	40,378	24,543

,

Notes to the Financial Statements

For the Year Ended 30 June 2022

9 Trade and Other Payables

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.

10 Provisions

•

•

	2022 \$	2021 \$
Current liabilities	•	*
Annual leave	34,022	22,755
	34,022	22,755
	2022	2021
	\$	`\$
Non-current liabilities		
Long service leave	50,263	40,941
	50,263	40,941

11 Key Management Personnel Remuneration

The remuneration paid to key management personnel of Forgotten Australians Coming Together Inc during the year is as follows:

	2022	2021
	\$	\$
Short-term employee benefits	256,119	250,293
Post-employment benefits	24,705	22,484
	280,824	272,777

12 Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

13 Related Parties

There were no transactions with related parties during the current previous financial years.

Key management personnel - refer to Note 11.

There were no Irade receivables from or Irade payables to related parties during the current previous financial years.

There were no to or from related parties during the current previous financial years.

Notes to the Financial Statements

For the Year Ended 30 June 2022

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.

Dated 4th October 2022

•

William Buck

ACCOUNTANTS & ADVISORS

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 2022, 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 2022 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards Simplified Disclosures 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 Independence Standards) (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.

Level 3, 15 Labouchere Road, South Perth WA 6151 PO Box 748, South Perth WA 6951 +61 8 6436 2888

wa.info@williambuck.com 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.





ACCOUNTANTS & ADVISORS

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 – Simplified Disclosures 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

Conley Manifis Director Dated this 4th of October, 2022