

HUMAN RIGHTS LAW CENTRE LTD
ABN 31 117 719 267

SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2024

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CONTENTS

ITEM	PAGE
Directors' Report	1 - 2
Auditor's Independence Declaration	3
Statement of Profit or Loss and Other Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 13
Directors' Declaration	14
Independent Auditor's Report	15 - 16

HUMAN RIGHTS LAW CENTRE LTD
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DIRECTORS' REPORT

Your directors present this report on Human Rights Law Centre Ltd for the year ended 30 June 2024.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Name	Position	Date of Appointment	Date of Resignation
James Morison Gardiner (OAM) <i>Vice-President, Liberty Victoria</i>	Board Director	16-11-2010	24-11-2023
Timothy Goodwin <i>Barrister, Victorian Bar</i>	Deputy Board Chair	08-02-2018	11-10-2024
Andrew Carriline <i>Non-executive director</i>	Board Director	14-12-2017	23-02-2024
Damian Griffis <i>Chief Executive Officer, Aboriginal Disability Network</i>	Board Director	26-09-2023	
Rawan Arraf <i>Executive Director, Australian Centre for International Justice</i>	Board Director	26-09-2023	
Justin Baré <i>Director, People and Operations</i>	Company Secretary	10-02-2023	25-10-2024
Ben Kiely <i>Partner, King & Wood Mallesons</i>	Board Director/Chairperson (Appointed Chairperson 28-10-2022)	14-10-2019	
Chris Povey <i>CEO, Justice Connect</i>	Board Director	23-02-2023	
Emma Webster <i>Director, Hawker Britton Group Pty Ltd</i>	Board Director	24-11-2023	
Evelyn Tadros <i>Barrister, Victorian Bar</i>	Board Director	24-11-2023	
Sanushka Mudaliar <i>Director, Red Cross Red Crescent Global Migration Lab</i>	Board Director	30-08-2024	
Shanta Martin <i>Barrister, Victorian Bar</i>	Board Director	24-11-2023	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

Human Rights Law Centre Ltd uses strategic legal action, policy solutions and advocacy to support people and communities to eliminate inequality and injustice and build a fairer, more compassionate Australia. The Company is an independent, not-for-profit, non-government organisation that is a charity registered with the Australian Charities and Not-for-profits Commission.

DIRECTORS' REPORT

Directors' Report (continued)

Company Objectives

The Company's principal purpose is to relieve the suffering or distress of people whose human rights are compromised or abused by, without limitation:

- (a) providing support to those in need;
- (b) taking legal action to promote or protect the human rights of people in need;
- (c) advising governments on and reviewing law, policy and practice to ensure human rights are upheld;
- (d) conducting and disseminating research on human rights abuses; and
- (e) providing education about human rights.

Company Strategies

To achieve these objectives, the Company undertakes legal action, develops policy solutions and engages in advocacy. The Company works closely in partnership with other not-for-profit organisations to advance shared goals and with law firms and barristers who provide significant expert pro bono resources to support our work.

Key Performance Indicators

The Company measures its performance using quantitative and qualitative measures. These measures are used by the directors to assess the Company's financial sustainability and whether the Company's objectives are being achieved.

Limitation of Members Liability

If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$100 each towards meeting any outstanding obligations of the Company. At 30 June 2024, the collective liability of members was \$700 (2023: \$700).

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 3.

Signed in accordance with a resolution of the Board of Directors:

Director

Director

Dated:

Dated:

HUMAN RIGHTS LAW CENTRE LTD

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AUDITOR'S INDEPENDENCE DECLARATION

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as auditor for the audit of Human Rights Law Centre for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

Sean Denham

Dated:

Sean Denham & Associates

Moonee Ponds VIC 3039

HUMAN RIGHTS LAW CENTRE LTD
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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
30 JUNE 2024

	Note	2024 \$	2023 \$
Revenue	2	5,141,779	3,357,065
Expenses			
Operational and administrative expenses		(1,127,248)	(718,301)
Employee benefits expense		(3,463,329)	(2,857,454)
Occupancy expenses		(54,964)	(71,914)
Finance costs		<u>(22,688)</u>	<u>(15,269)</u>
Surplus/(deficit) before income tax expense for the year		473,550	(305,873)
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income/(loss) for the year		<u><u>473,550</u></u>	<u><u>(305,873)</u></u>

HUMAN RIGHTS LAW CENTRE LTD
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STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,749,447	3,282,907
Trade and other receivables	4	223,905	198,261
TOTAL CURRENT ASSETS		<u>3,973,352</u>	<u>3,481,168</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	32,371	30,405
Intangible assets	6	310,237	398,877
TOTAL NON-CURRENT ASSETS		<u>342,608</u>	<u>429,282</u>
TOTAL ASSETS		<u>4,315,960</u>	<u>3,910,450</u>
CURRENT LIABILITIES			
Trade and other payables	7	190,650	185,996
Provisions	8	340,964	270,220
Contract liabilities		2,811	69,473
Lease liabilities	9	85,679	77,313
TOTAL CURRENT LIABILITIES		<u>620,104</u>	<u>603,002</u>
NON-CURRENT LIABILITIES			
Provisions	8	31,062	30,525
Lease liabilities	9	249,776	335,455
TOTAL NON-CURRENT LIABILITIES		<u>280,838</u>	<u>365,980</u>
TOTAL LIABILITIES		<u>900,942</u>	<u>968,982</u>
NET ASSETS		<u>3,415,018</u>	<u>2,941,468</u>
EQUITY			
Accumulated surplus/(deficit)		3,415,018	2,941,468
TOTAL EQUITY		<u>3,415,018</u>	<u>2,941,468</u>

HUMAN RIGHTS LAW CENTRE LTD
ABN 31 117 719 267

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
30 JUNE 2024

	Accumulated Surplus \$	Total \$
Balance at 1 July 2022	3,247,341	3,247,341
Comprehensive Income		
Deficit attributable to the entity	(305,873)	(305,873)
Other comprehensive income	-	-
Total comprehensive income	(305,873)	(305,873)
Balance at 30 June 2023	2,941,468	2,941,468
Comprehensive Income		
Surplus attributable to the entity	473,550	473,550
Other comprehensive income	-	-
Total comprehensive income	473,550	473,550
Balance at 30 June 2024	3,415,018	3,415,018

HUMAN RIGHTS LAW CENTRE LTD
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
30 JUNE 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from government grants, donations and other revenue		4,906,736	3,194,626
Payments to suppliers and employees		(4,517,233)	(3,659,111)
Interest received		<u>206,539</u>	<u>64,560</u>
Net cash provided by/(used in) operating activities	10	<u>596,042</u>	<u>(399,925)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>(29,502)</u>	<u>(8,456)</u>
Net cash used in investing activities		<u>(29,502)</u>	<u>(8,456)</u>
Cash flows from financing activities			
Repayment of lease liability – leased premises		<u>(100,000)</u>	<u>(53,083)</u>
Net cash used in financing activities		<u>(100,000)</u>	<u>(53,083)</u>
Net increase/(decrease) cash and cash equivalents		466,540	(461,464)
Cash at the beginning of the year		<u>3,282,907</u>	<u>3,744,371</u>
Cash and cash equivalents at the end of the year	3	<u><u>3,749,447</u></u>	<u><u>3,282,907</u></u>

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

Note 1: Statement of Material Accounting Policies

General information

The directors have prepared the financial statements on the basis that the Company is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Basis of preparation

The financial report has been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the material accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous period unless stated otherwise.

Reporting basis and conventions

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

a. Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments.

b. Trade and Other Receivables

Receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method less any allowance for expected credit losses. Trade receivables are generally due for settlement within 14 days.

The company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

c. Income Tax

No provision for income tax has been raised, as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

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

Note 1: Statement of Material Accounting Policies (cont.)

d. Property, Plant and Equipment

Property, plant and equipment is measured initially at cost. Cost includes all directly attributable expenditure incurred including costs to get the asset ready for its use as intended by management. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

The depreciable amount of all fixed assets are depreciated on a straight-line basis over their useful lives commencing from the time the asset is ready for use. The following useful lives are applied:

- Office fixtures and furniture: 10 years
- Computer equipment: 3-4 years

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to profit or loss as part of the profit or loss on disposal.

e. Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. Due to their short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

f. Employee Entitlements

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national corporate bonds with terms to maturity that match the expected timing of cash flows attributable to employee provisions.

g. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable.

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

Note 1: Statement of Material Accounting Policies (cont.)

h. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised.

Grant Income

Grant revenue are treated as unexpended grants in the statement of financial position where there are performance obligations attached to the grant revenue relating to the use of these grants for specific purposes. It is recognised in the statement of financial position as a liability until such conditions are met or services provided. Once the performance obligations are met and the services provided, the amount is included in profit or loss.

When there is a non reciprocal transfer, grants are recognised as income when the entity obtains control or the right to receive a contribution, it is probable that the economic benefits comprising the contribution will flow to the entity and the amount of the grant can be measured reliably.

Interest Revenue

Interest revenue is recognised on a time proportional basis taking into account the interest rates applicable to the financial assets.

Donations

Donation income is recognised when the Company obtains control over the funds which is generally at the time of receipt.

i. Leases

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

j. Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statement based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and from within the Company.

No other new significant estimates or judgements have been incorporated into the financial statements.

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

Note 1: Statement of Material Accounting Policies (cont.)

k. New or amended Accounting Standards and Interpretations adopted

No new or amended Accounting Standards and Interpretations have been incorporated into the financial statements.

l. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

m. Key Management Personnel Remuneration

In accordance with the disclosure requirements under the Australian Accounting Standards Board Standards 1060 and 124, the Company has only one key management person and does not use any separate management entity. All other staff including management personnel are remunerated in accordance with Human Rights Law Centre Enterprise Agreement 2021.

HUMAN RIGHTS LAW CENTRE LTD
ABN 31 117 719 267

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

	2024	2023
	\$	\$
Note 2: Revenue		
Grants	4,357,244	2,605,314
Donation	541,731	634,087
Interest income	168,310	100,984
Other income - including legal costs recovered	74,494	16,680
Total Revenue	<u>5,141,779</u>	<u>3,357,065</u>
Note 3: Cash and cash equivalents		
Cash at bank	3,749,447	3,282,907
	<u>3,749,447</u>	<u>3,282,907</u>
Note 4: Trade and other receivables		
Trade receivables	7,252	7,181
Other receivables	175,653	150,080
Bank guarantee	41,000	41,000
	<u>223,905</u>	<u>198,261</u>
Note 5: Property, plant and equipment		
Computer equipment - at cost	112,693	96,970
Accumulated depreciation - computer equipment	(80,322)	(66,565)
Furniture and fittings - at cost	200,852	200,852
Accumulated depreciation - furniture and fittings	(200,852)	(200,852)
	<u>32,371</u>	<u>30,405</u>
Note 6: Intangible Assets		
Right of use asset	450,583	450,583
Accumulated amortisation - right of use asset	(140,346)	(51,706)
	<u>310,237</u>	<u>398,877</u>
Note 7: Trade and other payables		
Trade payables	112,657	105,281
Other payables and accruals	77,993	80,715
	<u>190,650</u>	<u>185,996</u>
Note 8: Provisions		
Current		
Employee Benefits	<u>340,964</u>	<u>270,220</u>
Non-current		
Employee benefits	<u>31,062</u>	<u>30,525</u>

HUMAN RIGHTS LAW CENTRE LTD
ABN 31 117 719 267

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

	2024	2023
	\$	\$
Note 9: Lease Liability		
Current		
Right of use lease liability	<u>85,679</u>	<u>77,313</u>
Non Current		
Right of use lease liability	<u>249,776</u>	<u>335,455</u>
Note 10: Reconciliation of cash flow from operations with surplus from ordinary activities after income tax		
Surplus/(deficit) after income tax expense	473,550	(305,873)
Non-cash flows in profit		
- depreciation and amortisation	116,175	102,027
- interest on lease liabilities	22,688	15,269
Changes in assets and liabilities:		
- (Increase) in trade and other receivables	(25,644)	(97,878)
- Increase in trade and other payables	4,654	32,353
- Increase/(decrease) provisions	71,281	(14,957)
- (Decrease) in contract liabilities	<u>(66,662)</u>	<u>(130,866)</u>
Net cash provided by operating activities	<u>596,042</u>	<u>(399,925)</u>
Note 11: Auditor's remuneration		
Remuneration of the auditor for:		
Audit of the financial statements	<u>14,500</u>	<u>20,600</u>
	<u>14,500</u>	<u>20,600</u>

Note 12: Events after the reporting period

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

Note 13: Company Details

The registered office and principal place of business of the Company is:
Level 17, 461 Bourke Street
Melbourne VIC 3000

This special purpose financial report covers Human Rights Law Centre Ltd as an individual entity.

The special purpose financial report is presented in Australian currency.

HUMAN RIGHTS LAW CENTRE LTD
ABN 31 117 719 267

DIRECTORS' DECLARATION

The directors have determined that the Company is not a reporting entity and that this special purpose financial statement should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 1 to 15 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (a) comply with Australian Accounting Standards as stated in Note 1; and
 - (b) present fairly the financial position as at 30 June 2024 and of the performance for the year ended on that date in accordance with the accounting policy described in Note 1 of the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

Director

Dated:

Director

Dated:

HUMAN RIGHTS LAW CENTRE LTD

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF HUMAN RIGHTS LAW CENTRE LTD

Opinion

I have audited the accompanying financial report, of Human Rights Law Centre Ltd, which comprises the statement of financial position as at 30 June 2024, statement of changes in equity, statement of cash flows and the statement of profit or loss and other comprehensive income for the year then ended, notes comprising a summary of material accounting policies and the directors' declaration.

In my opinion, the accompanying financial report of Human Rights Law Centre Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*, including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the company in accordance with the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Company's reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Registered Entity's annual report for the year ended 30 June 2024, but does not include the financial report and my auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any for of assurance conclusion thereon.

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

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

Responsibility of the Board for the Financial Report

The Board of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 of the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The board's responsibility also includes such internal control as the board determine is necessary to enable the preparation of a 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the board either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Sean Denham

Dated:

Moonee Ponds VIC 3039