

CONTENTS

Acknowledgement of Country	3
About Sector Connect	4
Chairperson's Report	7
Executive Director's Report	8
Our Team	11
Our Work	13
Our Governance	23
Treasurer's Report	26
Financial Report	28

Acknowledgement of country

We acknowledge the traditional custodians of this land and pay our respects to the Elders past, present and emerging for they hold the memories, the traditions, the culture and hopes of Aboriginal Australia. We would like to say thank you to the Dharawal people for the thousands of years of care and respect they have shown for this country and pay our respects to their cultures and traditions.

We must always remember that under the concrete and asphalt this land is, was and always will be traditional Aboriginal land.

ABOUT SECTOR CONNECT

Sector Connect is the peak organisation representing and providing regional leadership to community services in the South West Sydney Health District with a primary focus on *Campbelltown, Camden, Wollondilly* and *Wingecarribee NSW*. We have 20 years' experience as a regional leader, responsive to our region's changing needs as we identify priority areas for research and planning.



Our Vision

The whole community working together for social, cultural and economic wellbeing



Our Mission

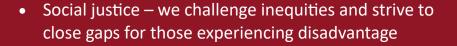
To Lead in:

- strengthening the not for profit sector for effective service to community,
- being a credible connected representative voice for the sector,
- building strategic relationships for influence and well informed advocacy for the region,
- facilitating partnerships for collaborative planning and efforts to impact key social issues and growth in the region.



Our Values

The values and beliefs central to all we do at Sector Connect include:





- Respect we respect the dignity and rights of all people
- Inclusion we value and learn from diversity, and take an inclusive approach in all we do
- Integrity we have an honest, reliable and principled position in our work
- Innovation we seek creative effective solutions

What we do

We provide:

- strategic leadership,
- expertise and innovation,
- professional development,
- organisational and industry development,
- facilitate services networks/interagencies,
- industry information hub for the region,
- advocate and represent vulnerable communities across the region,
- deliver projects and planning processes to support a strong collaborative regional sector,
- we also provide some community development and support activities for specific target groups which currently include the Aboriginal and Torres Strait Islander community.



CHAIRPERSON'S REPORT



Last year I wrote what a challenging year we had been through, and at times this year, we have faced the same challenges. But, at least we were well versed in how to operate from lessons learnt.

It is a credit to the staff that we were able to provide the service that we did in such trying circumstances. Thank you to Tania and the whole crew for what you have achieved; you should look back on this time with a great deal of satisfaction.

Whilst the volunteering input was severely weakened, it is never any less important. The volunteers form a crucial part of what Sector Connect delivers, so thank you to each and every one of you.

The Board have hardly missed a beat and to the members who contributed regularly, thank you. The governance and financial side of things are in safe hands with the expertise and skill of these dedicated people.

We have diversified as would be expected in this current business climate, and there seem to be many opportunities out there and more to follow as NSW opens up. Whilst we have limited resources, the staff cover a lot of ground on a yearly basis so let's hope we are positioned to take on some of what's on offer

Thank you again to everyone who has contributed to Sector Connect over the past year, and we look forward to working together to achieve great things in this coming year

- Greg Duffy

EXECUTIVE DIRECTOR'S REPORT



If I had to choose one word to describe Sector Connect this past financial year, it would be 'change'.

Despite another year of uncertainty due COVID-19 and the associated restrictions, we managed to achieve a lot throughout the year. We started the reporting year by implementing a new strategic plan, revised the constitution, and had a complete makeover by introducing a new logo and styling. We even changed our website, which has been a massive job and is still a work of progress. We also had significant implementational changes to our Department of Social Service and Department of Communities and Justice contract programs. Just a few things to keep us busy!

Our core work continued regardless of lockdowns; we were able to adapt and continue, although priorities changed in response to the community sector's needs during lockdowns. We were honoured to witness how well in our circles, some tiers of Government, Peaks and the Community Sector collaborated

Again, I see this as a reflection of how resilient we can be in a time of need and uncertainty. However, we need to be aware that the continued pressures of these challenges are taking their toll as they continue well into this next financial year.

We did have a few months where things were almost back to normal. However, right before the significant lockdowns on the 25th of June, we just scraped in hosting a large scale event, the *Agency Exchange*, which allowed services to come together and showcase their organisations to other services.

It was a great day, and it brought smiles to the Sector Connect team to see our sector so happy to see people face to face. The feedback in response to supporting collaboration and partnerships was exceptional, and attendance from the event was good, considering we put it on short notice

and COVID started to emerge again. As a result, we will be doing this again next year if health regulations permit.

Financially we have exceeded our expectations again, which was helped by the cash boost stimulus package from the government, tax credits, the social sector transformation fund, and an increase in the fee for service work. In addition, our financial situation is allowing us to invest in developing sector capacity building initiatives that will benefit our members in the future.

I would also like to say a huge thank you to the sector connect board. As usual, you have been reliable and supportive, and I look forward to continuing to work with you this next financial year.

We reviewed many of our networks and interagencies at the end of the financial year. It was great to see the feedback. In addition, we received some of the lovely comments that about Sector Connect and the team. I would personally like to say to the team 'great job' this year. No barrier was too big!

- Tania Muchitsch



OUR TEAM



JEANNE DUFFY

SENIOR SECTOR DEVELOPMENT OFFICER





JULIE SEDGMEN

PROJECT OFFICER







HOLLIE MCCURLEY

DIGITAL DESIGNER & ADMIN ASSISTANT

VOLUNTEERING MANAGEMENT ACTIVITY

Reported By Jonathan Goodall

Due to a significant change in how volunteer management will be funded in the future, this year has been one of transition and adaptation. Covid has seen a reduction in clients applying for some roles and an increase in applications for roles that can be done remotely. This has led to a need for training among organisations on how to implement online and remote volunteering roles. There has also been a need to increase our project work to ensure that we were in a position to be refunded under the new model; thankfully, this was successful. The project work has included completing the joint project with TAFE NSW, Campbelltown council, Department of Land and Housing and Mission Australia in Claymore. The project provided a short TAFE course and a volunteering placement aimed at giving people in the Claymore area an introduction to volunteering so that they could increase their job readiness and social connections. The project was a success, with 15 members graduating and most continuing to do their volunteering placement after they had completed their course. We will be continuing our partnership with Western Sydney University Occupational Therapy Department. As presented at last years AGM, OT students have been assisting us to develop online volunteering resources for volunteering involving organisations to ensure they have the right resources and supports to support people living with disabilities to volunteer. We hope to have a suite of resources under our inclusive volunteering icon on our website. Our next one will focus on Cerebral Palsy.

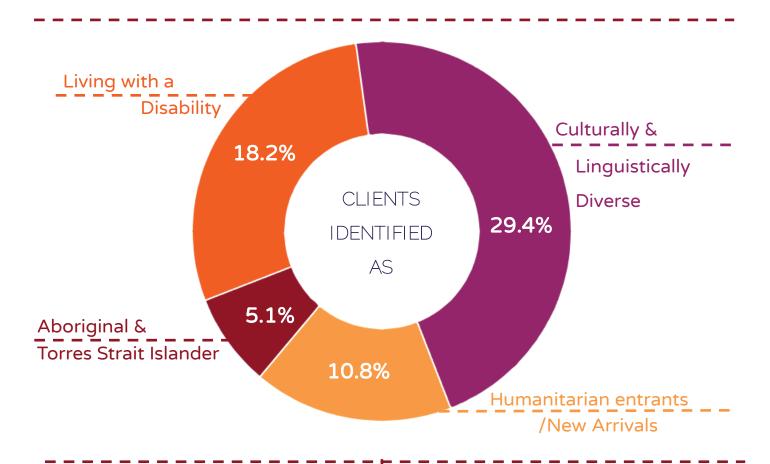
Although we have needed to pivot towards doing more project work for the new funding model, we have also needed to continue on with the previous model to provide something of a transition. The number of people volunteering has decreased due to covid, but at the same time, many of the people who are volunteering have required more support to find roles due to the constant changing of the abilities of services to remain open. These challenges certainly kept us on our toes. However, this year we are very proud that despite the COVID, our outputs were only slightly down, yet our ability to target priority areas had improved considerably.

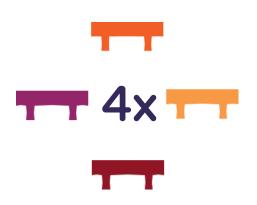
Sector Connect would like to thank the following Artist Inclusive volunteers for your contribution this year: Valerie Clarke, Hollie McCurley, Courtney Stevens, Stuart Noakes, Isha Kulkarni

Key Volunteering Statistics:

970

Occasions of support regardless of the outcome





Volunteer management network meetings held



New clients provided support to achieve volunteering goals

SECTOR DEVELOPMENT

Reported By the Whole Team

Community Sector Coordination:

These are activities undertaken to support coordination and collaboration; strengthen organisational capacity of local TEI organisations. Examples include coordinating interagency activities (chairing, secretariat, venue, etc.); backbone support to collective impact work; interdisciplinary place-based projects; local consultation processes; coaching/mentoring; good governance; and being a conduit between NGOs, government, business and the wider community.

Results:

Sessions (71),

Total participant outputs (707)

We facilitated and co-supported the following networks through a mixture of face-to-face, hybrid, and online delivery.

- ♦ Macarthur Child, family and youth
- ♦ Macarthur Youth Services network
- ♦ Leadership network
- Executive Leadership Breakfast
- ♦ MacUnity
- ♦ Highlands child Youth and Family
- ♦ Wingecarribee Aboriginal Network
- ♦ Pop-up Peer Support Leadership sessions during COVID lockdowns
- ♦ Macarthur Agency Exchange day (Event)

A highlight for us this year was being able to hold the Macarthur Agency Exchange day at Western Suburbs Leagues Club. This event is essential as it allows services to get to know one another, leading to referrals, collaborations and partnerships. Covid 19 made it particularly challenging even to set a day, so when we did, it was only with a months notice, and with the threat of lockdowns emerging, the numbers were still terrific. Lockdowns were enforced two days later, so we were lucky with our timing.

Working Groups included the Western Sydney Health Alliance Social Isolation Group, Campbelltown Domestic Violence group, Macarthur Homelessness Steering Community, Wingecarribee paint the town red. Working groups focus on delivery outcomes that are more task-orientated and will address or improve local issues.

Strategic Goal 1

Community Sector Planning:

These activities are undertaken to assist organisations and community networks to plan and support their communities to achieve TEI outcomes. Examples include representation/advocacy, brokering partnerships, networking, information clearinghouse, research and evaluation, policy advice and professional development.

Results:

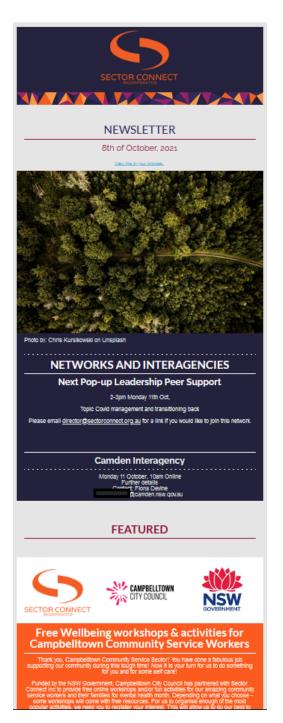
Sessions (128),

Total participant outputs (288)

This year we revamped our newsletter. We produced 48 weekly newsletters with the aim of bringing targeted and relevant information to our sector workers. In addition, we hope that advertising South Western Sydney interagencies and networks will encourage the sector to network and collaborate, whether facilitated by us or not.

Sector connect participates in many other groups and networks to ensure we can represent, advocate and act as a conduit across the sector. These groups range from

government working parties with our funding bodies, a mixture of three tiers of government such as the Western Sydney Health Alliance, to State Peak networks such as FONGA, to groups with other service providers such as the headspace consortium. Some meet monthly, and sometimes it is one-off sessions to resolve an issue for the sector. There are a lot of meetings to attend; however, priority is based on the needs of the services (and their clients) we represent.



Education Skill and Training:

These are activities that increase the knowledge and skills of community organisations to strengthen social capital, local networks, social inclusion, and sense of belonging to different communities.

Results:

Sessions (33),

Total participant outputs (194)

Due to reforms and reporting changes, targeted earlier intervention (TEI) providers required additional support with reporting data into a new portal as well as training that would enable them to reach milestones on their contracts. Sector Connect was able to provide individual and small group training sessions thanks to our growing expertise in the DEX. Training tends to be directed by what the sector needs are at any particular time. This year we introduced Adolescent Brain Development online training for anyone working with youth, which was really popular and well received .



Strategic Goal 1

<u>ClubGRANTS—Reported by Jeanne</u>

Sector Connect continues to enjoy facilitating the Campbelltown ClubGRANTS funding round each year. This year, the dates were changed to meet the Club's differing reporting period requirements - 1st of September to the 31st of August. Subsequently, the presentation took place in June with 24 successful applications from 66 requests for funding. This result saw an injection of over \$105,320 to the Campbelltown and Camden communities through projects provided by organisations and 'grassroot' community groups. A further \$2.9 million was injected into the local community through direct funding through ClubGRANTS by the individual clubs.

Whilst there has been some controversy over the distribution of funds in other districts in NSW, we have been happy to showcase our committee to researchers as an example of how ClubGrant committees can function effectively. So many of our small local not for profit services struggle to compete for funding elsewhere and value our input. We also provide them with support and training to apply.



There is a crossover with much of the sector development already mentioned above. Rather than repeat this, we will focus on other aspects of our work.

Auspicing - Reported by Jeanne and Tania

Why Auspice? Unincorporated services and groups often form to meet an unmet need in our community. However, they often do not have the resources or expertise to stay abreast of the latest practice, the funds to manage risk, or the governance to meet best practices. This is where we come in. It is a risk to take an auspice on, but it is also a risk not to provide general support and build capacity. We do not take this on lightly and want to ensure we can help. Jeanne has been tasked with overseeing this growing aspect of our work. Our current Auspices include Macarthur Homelessness Steering Committee, Campbelltown Community Garden and Campbelltown Domestic Violence Committee.

Responding to changing environments – reported by Julie and <u>Tania</u>

In response to increased demand in the sector due to Covid-19 lockdowns, wellbeing sessions were offered to sector leaders through the PopUp Leadership Hubs provided by sector connect.

Sector connect does not just speak about good practice; we live it. When the need was found within our organisation, the project officer role was extended to offer wellbeing support for sector connect staff with individual wellbeing sessions and peer support.

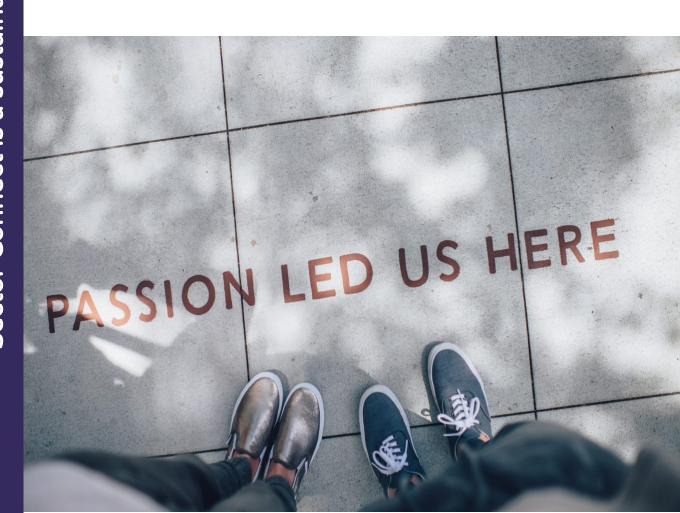
Wellbeing workshops were offered to sector workers more broadly, and the response has been positive and appreciative. As a result, sector connect is becoming recognised as a personal and professional development leader who builds individuals and teams' capacity to respond to rapidly changing social conditions.



<u>Leadership as Futures Creation: One Year Conscious Leadership</u> <u>Development Course – reported by Julie</u>

This 12-month holistic leadership development course is a leading-edge and innovative approach to support sector development through leadership development. The increasing complexity of the 21st century is demanding more of us but not more of the same. This program will support participants to develop the capacities and practices needed to meet the demand in a new way by drawing on transformative learning to develop creativity, work with paradox, engage deep reflective practices, and work within the challenging conditions of our time through transformative action.

Sector connect offered a trial program for leaders to participate and contribute to the development of the course. This was to ensure that the research findings were aligned with the actual need in the leadership space. The trial program was an immense success. We are very appreciative of the leaders who took part by sharing their stories of success and challenge, which contributed to the direction and development of the course.

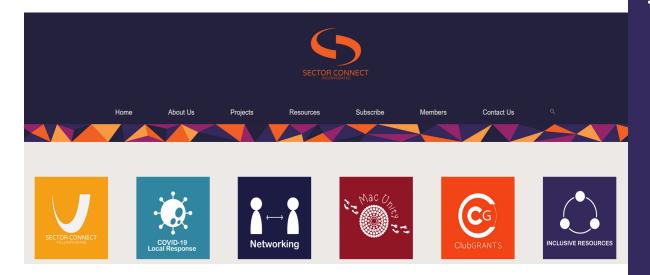


Contract work and Fee for Service- reported by Tania

Contracted through NCOSS to provide Target Early Intervention individual sector assistance, we were able to help many services across NSW with meeting milestones on their contracts. We really valued this experience, as we learnt so much about their strengths and needs and met many fabulous people along the way. Some have gone on to become members of Sector Connect. Gaining this insight has put us in a great position to offer so much more to our sector and increase our expertise. As a result, we have been growing our fee for service arm. In addition, being less reliant on grants and funding will help us to be able to offer more to our growing region.

Improving our professional Image - reported by Tania and Hollie

Having a digital designer on board has allowed us to review our marketing, website and other professional documents. This year, Hollie designed and presented a proposal to the board to change our style and logo, which was unanimously accepted. We now have a style guide, something we never dreamed we could have before. Hollie also coordinated and designed our new website at the end of June. It was due for a major overhaul and was no longer serving our purpose. This was a big job, and whilst it is up and running, we still have a bit more work to go.



A snapshot of our website

OUR GOVERNANCE



GREG DUFFY

CHAIRPERSON

General Manager, Community Links Wellbeing

DEBBIE MCCALL

DUTY CHAIRPERSON & ABORIGINAL REP

Aboriginal Community Partnerships Officer, Campbelltown City Council



TRIC

KEN BOND

TREASURER

Consultant, Fitzpatrick + Robinson

DR. NICOLE SHARP

SECRETARY & PUBLIC OFFICER

Director and Occupational Therapist,
Believe and Become Pty Ltd ,
Adjunct Fellow
School of Health Science
Western Sydney University





KYLIE SOMALIS

BOARD MEMBER

Head Teacher,
Personal and Community Services Macquarie Fields College,
TAFE NSW

NEVINE YOUSSEF

BOARD MEMBER

Partner, Accredited Specialist Family Law, Family Law Department, Marsden Law Group



EDWARD FEUERSTEIN

BOARD MEMBER

General manager Life Beyond Barriers Inc



JO HEALY

BOARD MEMBER

Reporter & Presenter, Fox Sports News



TREASURER'S REPORT



KEN BOND

On behalf of the Board, I would like to present the financial reports for the year ending 30 June 2021.

This year has seen us continue to operate in a very difficult and challenging environment of the kind Australia has not seen before. This is due primarily to the continued impacts and restrictions imposed by COVID-19. During this period, due to the efforts of Tania and her team, we have seen the profit show a slight decrease from \$44,646.36 in 2019/20 to \$39,716.49 in 2020/21.

The result is a credit to the continuing hard work put in by Tania Muchitsch and her team. This has ensured that Sector Connect continues to remain viable. Total Equity has grown to \$193,878.86, giving us a stable base as we continue to move forward in a period of uncertainty.

I would like to thank both Tania and Wenfang Xing for their efforts during the past year. Wen has continued to ensure that the Board has been provided with financial reports in a timely and effective manner. This has enabled the Board to continue to make sound and informed financial decisions.

I would also like to thank the staff and the Board members for their efforts during a very challenging period for us all.

Please refer to the financial reports and accompany notes for further detail regarding Sector Connects financial performance during 2020/21.



ABN 20 166 069 899 Financial Statements

For the year ended 30 June, 2021

Sector Connect Inc

PO Box 3477 NARELLAN NSW 2567 02 4648 5933 Profit and loss report

01 Jul 2020 - 30 Jun 2021

	2021	2020
Income		
Donations	0.00	120.00
Funding Income	358,501.64	329,807.84
Management Fees	16,457.70	16,030.43
Other Income	63,377.24	57,669.49
Total Income	438,336.58	403,627.76
Expenses		
Wages On-Costs	49,419.71	49,508.46
Travel Expenses	2,556.76	5,289.18
Salaries	255,493.54	209,381.37
Admin expenses	57,364.29	62,402.78
Program Expenses	28,618.87	27,033.35
Equipment	22,426.65	15,609.54
Total Expenses	415,879.82	369,224.68
Operating Profit	22,456.76	34,403.08
Other Income		
Interest Income	91.73	243.28
Cash Boost Stimulus Non Assessable	17,168.00	10,000.00
Total Other Income	17,259.73	10,243.28
Net Profit	39,716.49	44,646.36

PO Box 3477 NARELLAN NSW 2567 02 4648 5933

Balance sheet as at 30 June 2021

	2021	2020
Assets		
Current Assets		
Cash On Hand	265,668.38	208,864.97
Trade Debtors	14,787.77	550.00
Other Assets	464.41	463.44
Total Current Assets	280,920.56	209,878.41
Total Assets	280,920.56	209,878.41
Liabilities		
Current Liabilities		
Trade Creditors	8,398.37	5,473.48
Other Creditors	508.10	0.00
GST Liabilities	8,331.83	5,609.58
Payroll Liability	33,996.81	28,643.36
Prepaid Membership	5,702.28	1,772.73
Funds Held	23,907.95	9,466.89
Discrete Projects	6,196.36	4,750.00
Total Current Liabilities	87,041.70	55,716.04
Total Liabilities	87,041.70	55,716.04
Net Assets	193,878.86	154,162.37
Equity		
Retained Earnings	154,162.37	109,516.01
Current Year Surplus/Deficit	39,716.49	44,646.36
Total Equity	193,878.86	154,162.37

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1.Basis of preparation of Special Purpose Financial Statements

The association is a not-for-profit entity. The board is of the opinion that it is unlikely there are users of these financial statements who are not in a position to require the preparation of reports tailored to their information needs and have prepared special purpose financial statements. Accordingly, these financial statements have been prepared the board's reporting requirements under the Australian Charities and Not-for-profits Commission Act 2012

2.Compliance with the recognition and measurement requirements in AAS

These special purpose financial statements comply with all the recognition and measurement in Australian Accounting Standards.

3.Significant accounting policies

Revenue Recognition

The association recognises income from its main revenue streams, as listed below:

- Government & other grants,
- Management fees,
- Training services

Government & other grants

When the association receives grants and donations, it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations as referred to in AASB 1058.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases the income is recognised immediately.

Unrecognised revenue

The association regularly receives volunteer services as part of its operations. While the association has assessed that the fair value of its volunteer services can be reliably measured, it has decided to adopt the policy option permitted under AASB 1058 not to recognise volunteer services in the financial statements.

Income Tax

The association is exempt from income tax.

Property, Plant and Equipment (PPE)

The depreciable amounts of fixed assets costing more than \$3,000 are depreciated over the useful life of the asset to the association. Fixed assets acquired for a specific project including those costing less than \$3,000, are depreciated over the term of the project. Website development costs are included as depreciable assets.

Assets costing less than \$3,000 are written off as an expense at the time of acquisition.

c. Employee Benefits

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

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 Tax 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 in the assets and liabilities statement are shown inclusive of GST.

STATEMENT BY MEMBERS OF THE BOARD

The board has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the board the financial report

- Presents a true and fair view of the financial position of Sector Connect Inc as at 30 June 2021 and its performance for the year ended on that date.
- 2. Satisfies the requirements of the Australian Charities and Not-for-profits Commission Act 2012
- At the date of this statement, there are reasonable grounds to believe that Sector Connect Inc will be able to pay its debts as and when they fall due.

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

Chairperso	n			Coul		
		Son	nd .		7	
Treasurer.	/	\bigcirc	_			
Dated this	30th	day of	September	, 2021		

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

INDEPENDENT AUDITOR'S REPORT

To the members of Sector Connect Inc.

Opinion

I have audited the financial report of Sector Connect Inc, which comprises the statement of financial position as at 30 June 2021, the statement of income & expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by members of the board.

In my opinion the financial report of Sector Connect 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 registered entity'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 to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

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 registered entity in accordance with 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 registered entity's financial 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.

Responsibility of the Board for the Financial Report

The Board of the registered entity is 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 to 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 responsible entities 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 is responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The Board is responsible for overseeing the registered entity's financial reporting process.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Auditor's Responsibilities 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 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 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- 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 registered entity's ability to continue as a going
 concern. If I conclude that a material uncertainty exists, I am required to draw attention in my 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 registered entity to cease to
 continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the
 disclosures, and whether the financial report represents the underlying transactions and events in a
 manner that achieves fair presentation.

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

Stephen Hall

22 September 2021

