

**Human**  
**Rights**  
**Law**  
**Centre.**

Special Purpose Financial Statements

**Human Rights Law Centre Ltd**

**ACN 117 719 267**

**30 June 2023**

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# Directors' Report

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2023.

## Directors

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

<b>Name</b>	<b>Position</b>	<b>Date of Appointment</b>
James Morison Gardiner Vice-President, Liberty Victoria	Board Member	16-11-2010
Padma Raman Chief Executive Officer, Australia's National Research Organisation for Women's Safety	Board Member	08-02-2018 (Resigned 17-05-2023)
Christopher Sidoti Executive Director, Human Rights Council of Australia	Board Member	08-02-2018 (Resigned 20-10-2023)
Timothy Goodwin Barrister, Victorian Bar	Board Member	08-02-2018
Andrew Carriline Non-executive director	Board Member	14-12-2017
Susan Dorothy Woodward Chief Adviser, Not-for-profit Law, Justice Connect	Board Member	06-04-2018 (Resigned 18-11-2022)
Jessica Kendall Co-director, Economic Media Centre	Board Member	14-10-2019 (Resigned 31-10-2023)
Ben Kiely Partner, King & Wood Mallesons	Board Member / Chairperson	14-10-2019 (Appointed Chairperson 28-10-2022)
Fiona Smith Non-executive director	Board Member	01-01-2020 (Died 18-10-2022)
Damian Griffis Chief Executive Officer, Aboriginal Disability Network	Board Member	26-09-2023
Rawan Arraf Executive Director, Australian Centre for International Justice	Board Member	26-09-2023
Robynne Quiggin Professor, UTS Business School and Law Faculty	Chairperson	29-03-2021 (Resigned 21-10-2022)
Hugh William de Kretser Executive Director	Company Secretary	12-04-2013 (Resigned 01-07-2022)
Katherine Frost Director of Operations	Company Secretary	08-08-2022 (Resigned 16-12-2022)
Caitlin Reiger Chief Executive Officer	Company Secretary	16-12-2022 (Resigned 10-02-2022)
Justin Baré Director, People and Operations	Company Secretary	10-02-2023

# Directors' Report

## **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.

## **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 2023, the collective liability of members was \$700 (2022: \$1,000).

## **Auditor's Independence Declaration**

A copy of the auditors' independence declaration as required under Australian Charities and Not-for-profits Commission Act 2012 is set out at page 5.

Signed in accordance with a resolution of the board of directors:



Ben Kiely  
Chairperson



Justin Baré  
Company Secretary

Dated this 24<sup>th</sup> day of November 2023

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**Grant Thornton Audit Pty Ltd**

Level 22 Tower 5  
Collins Square  
727 Collins Street  
Melbourne VIC 3008  
GPO Box 4736  
Melbourne VIC 3001  
T +61 3 8320 2222

## Auditor's Independence Declaration

### To the Directors of Human Rights Law Centre

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 Human Rights Law Centre for the year ended 30 June 2023, 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.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



D G Ng  
Partner - Audit & Assurance

24 November 2023

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# Statement of Profit and Loss and Other Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	2	3,357,065	4,482,996
<b>Expenses</b>			
Operational and administrative expenses	3	(718,301)	(655,105)
Employee benefits expense		(2,857,454)	(2,670,713)
Occupancy expenses		(71,914)	(55,966)
Finance costs		(15,269)	-
Total Expenses		<u>(3,662,938)</u>	<u>(3,381,784)</u>
Surplus/(deficit) for the year		(305,873)	1,101,212
Other Comprehensive Income		-	-
Total comprehensive income for the year		<u>(305,873)</u>	<u>1,101,212</u>

# Statement of Financial Position

**As at 30 June 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	3,282,907	3,744,371
Trade and other receivables	5	198,261	100,383
<b>Total current assets</b>		<b>3,481,168</b>	<b>3,844,754</b>
<b>Non-current assets</b>			
Property, plant and equipment	6	30,405	72,270
Intangible assets	7	398,877	-
<b>Total non-current assets</b>		<b>429,282</b>	<b>72,270</b>
<b>TOTAL ASSETS</b>		<b>3,910,450</b>	<b>3,917,024</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	185,996	153,642
Provisions	9	270,220	257,630
Contract liabilities		69,473	200,339
Lease Liability	10	77,313	-
<b>Total current liabilities</b>		<b>603,002</b>	<b>611,611</b>
<b>Non-current liabilities</b>			
Provisions	9	30,525	58,072
Lease Liability	10	335,455	-
<b>Total non-current liabilities</b>		<b>365,980</b>	<b>58,072</b>
<b>TOTAL LIABILITIES</b>		<b>968,982</b>	<b>669,683</b>
<b>NET ASSETS</b>		<b>2,941,468</b>	<b>3,247,341</b>
<b>Equity</b>			
Accumulated surplus		2,941,468	3,247,341
<b>TOTAL EQUITY</b>		<b>2,941,468</b>	<b>3,247,341</b>

# Statement of Changes in Equity

**For the year ended 30 June 2023**

	<b>Accumulated Surplus \$</b>
<b>Balance as at 1 July 2021</b>	2,146,129
Surplus/(deficit) for the year	1,101,212
Total comprehensive income (loss) for the year	<u>1,101,212</u>
<b>Balance as at 30 June 2022</b>	<u>3,247,341</u>
<b>Balance as at 1 July 2022</b>	<b>3,247,341</b>
Surplus/(deficit) for the year	<u>(305,873)</u>
Total comprehensive income (loss) for the year	<u>(305,873)</u>
<b>Balance as at 30 June 2023</b>	<u>2,941,468</u>

# Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
Receipts from grants, donations and other revenue		3,194,626	3,572,671
Payments to suppliers and employees		(3,659,111)	(3,610,971)
Interest received		64,560	9,384
<b>Net cash provided by/(used in) operating activities</b>	11	<b>(399,925)</b>	<b>(28,916)</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(8,456)	(24,828)
<b>Net cash used in investing activities</b>		<b>(8,456)</b>	<b>(24,828)</b>
<b>Cash flows from financing activities</b>			
Repayment of lease liability – leased premises		(53,083)	-
<b>Net cash used in financing activities</b>		<b>(53,083)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(461,464)</b>	<b>(53,744)</b>
Cash and cash equivalents at beginning of financial year		3,744,371	3,798,115
<b>Cash and cash equivalents at end of financial year</b>	11	<b>3,282,907</b>	<b>3,744,371</b>

# Notes to the financial statements

**For the year ended 30 June 2023**

## **1. Statement of significant 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 significant 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. Significant 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 include cash on hand, deposits held at call with banks, other short-term highly liquid investments.

#### **(b) Contract liabilities**

The Company receives grant monies to fund projects. These are treated as contract liabilities in the statement of financial position where there are conditions attached to grant revenue relating to the use of these grants for specific purposes. These are recognised in the statement of financial position as a liability until such performance obligations are met or services provided. Once the conditions are met or services provided, these are disclosed in the statement of comprehensive income as revenue.

#### **(c) 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.

Revenue from donations are recognised at point in time as revenue when received.

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

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 as revenue 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.

# Notes to the financial statements

**For the year ended 30 June 2023**

## **1. Statement of significant accounting policies (continued)**

### **(d) Trade and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

### **(e) Trade and Other Receivables**

Trade receivables are initially recognised 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.

### **(f) 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 in the statement of financial position are shown inclusive of GST.

### **(g) Income Tax**

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

### **(h) 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 provisions that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee provisions payable later than one year have been measured at the present value of the 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.

### **(i) 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.

# Notes to the financial statements

For the year ended 30 June 2023

## 1. Statement of significant accounting policies (continued)

### (j) 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.

### (k) 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.

### (l) New or amended Accounting Standards and Interpretations adopted

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

### (m) Comparative Figures

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

### (n) 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 the Human Rights Law Centre Enterprise Agreement 2021.

	2023	2022
	\$	\$
<b>2. Revenue</b>		
Grants	2,605,314	3,777,256
Donation	634,087	689,431
Interest income	100,984	9,384
Other income – including legal costs recovered	16,680	6,925
Total revenue	<b>3,357,065</b>	<b>4,482,996</b>
<b>3. Operational and administrative expenses</b>		
Other operational and administrative expenses	718,301	655,105
	<b>718,301</b>	<b>655,105</b>
<b>4. Cash and cash equivalents</b>		
Cash at bank	3,282,907	3,744,371
	<b>3,282,907</b>	<b>3,744,371</b>

# Notes to the financial statements

**For the year ended 30 June 2023**

	<b>2023</b>	2022
	\$	\$
<b>5. Trade and other receivables</b>		
<b>CURRENT</b>		
Trade receivables	7,181	17,627
Other receivables and prepayments	150,080	82,756
Bank Guarantee	41,000	-
	<u>198,261</u>	<u>100,383</u>
<b>6. Property, plant and equipment</b>		
Computer equipment - at cost	96,970	88,514
Accumulated depreciation – computer equipment	(66,565)	(41,056)
Furniture and fittings - at cost	200,852	200,853
Accumulated depreciation – furniture and fittings	(200,852)	(176,041)
	<u>30,405</u>	<u>72,270</u>
<b>7. Intangible Assets</b>		
Right of use asset	450,583	-
Accumulated amortisation – right of use asset	(51,706)	-
	<u>398,877</u>	<u>-</u>
<b>8. Trade and other payables</b>		
<b>CURRENT</b>		
Trade payables	105,281	79,035
Other payables and accruals	80,715	74,607
	<u>185,996</u>	<u>153,642</u>
<b>9. Provisions</b>		
<b>CURRENT</b>		
Employee benefits	270,220	257,630
<b>NON CURRENT</b>		
Employee benefits	30,525	58,072
<b>10. Lease Liability</b>		
<b>CURRENT</b>		
Right of use lease liability	77,313	-
<b>NON CURRENT</b>		
Right of use lease liability	335,455	-

# Notes to the financial statements

For the year ended 30 June 2023

	2023 \$	2022 \$
<b>11. Cash flow information</b>		
<b>Reconciliation of cash and cash equivalents</b>		
Cash at bank	<u>3,282,907</u>	3,744,371
	<b>3,282,907</b>	<b>3,744,371</b>
<b>Surplus/(deficit) for the year:</b>	<b>(305,873)</b>	1,101,212
<b>Non-cash flows in profit</b>		
Depreciation and Amortisation	<b>102,027</b>	67,785
Interest on lease liabilities	<b>15,269</b>	-
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	<b>(97,878)</b>	163,617
Increase/(decrease) in trade and other payables	<b>32,353</b>	(279,336)
Decrease in provisions	<b>(14,957)</b>	(17,634)
Decrease in contract liabilities	<b>(130,866)</b>	(1,064,558)
<b>Net cash provided by operating activities</b>	<b>(399,925)</b>	(28,915)
<b>12. Auditor's remuneration</b>		
Remuneration of the auditor for:		
Audit of the financial statements	<b>20,600</b>	15,450
Compilation of the financial statements	-	4,500
	<b>20,600</b>	19,950

## 13. Events after the reporting period

No other matter or circumstance has arisen since 30 June 2023 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.

## 14. Company details

### Registered office

The registered office of and principal place of business of Human Rights Law Centre Ltd 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.

# Directors' declaration

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

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 6 to 14, present fairly the Company's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements, and have been prepared in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012.
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.



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Ben Kiely  
Chairperson



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Justin Baré  
Company Secretary

Dated this 24<sup>th</sup> day of November 2023

## Independent Auditor's Report

### To the Members of Human Rights Law Centre

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**Grant Thornton Audit Pty Ltd**

Level 22 Tower 5  
Collins Square  
727 Collins Street  
Melbourne VIC 3008  
GPO Box 4736  
Melbourne VIC 3001  
T +61 3 8320 2222

#### Report on the audit of the financial report

##### Opinion

We have audited the accompanying financial report of Human Rights Law Centre (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2023, and the statement of 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 Directors' declaration.

In our opinion, the financial report of Human Rights Law Centre 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 2023 and of its financial performance for the year 30 June 2023 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 Regulation 2022*.

##### Basis for opinion

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 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 (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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Emphasis of matter – basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes 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. Our opinion is not modified in respect of this matter.

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### 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 2023, but does not include the financial report and our auditor's report thereon.

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

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

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

### Responsibilities of the Directors for the financial report

The Directors of the Registered Entity 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 to the financial report is appropriate to meet the requirements of the ACNC Act. The Directors' responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Registered Entity'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 Directors either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Registered Entity's financial reporting process.

### Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

*Grant Thornton*

Grant Thornton Audit Pty Ltd  
Chartered Accountants



D G Ng  
Partner – Audit & Assurance

Melbourne, 24 November 2023