

About ARDS We are an Indigenous corporation and for nearly 50 years we have been working with Indigenous communities, government agencies and other bodies in the Northern Territory and beyond to build understanding across cultures. Our skilled cultural and language consultants are uniquely placed to listen to Indigenous voices, understanding local aspirations and challenges. Our vision is for Indigenous people to be able to engage on equal terms with the wider Australian society, its organisations and systems. We "span the gap" that often exists between mainstream services and the information they typically share, and the information Indigenous communities want and need.

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Chair Report

Looking back over the past few years, we can see that we've survived some frightening times as an organisation and are now in a good place.

Covid has changed the way that we do our djäma, including the way we run our board meetings. We've had to do most our our board meetings by phone and by zoom, which can be difficult. We've also changed our board meetings to phone and online meetings to help save costs for our organisation. I hope that when Covid passes and our our Rupiah dhäwu becomes strong again, we'll be able to meet together as a board in person.

This past year the board has been working towards some big changes to our rulebook, which we will vote on at the 2021 AGM. These new changes will allow us to recruit more Yolnu members for ARDS, and also give our members more control in choosing ARDS' Directors. We thank our Corporate Member, the Uniting Church, for working with us as we change our rulebook. The new rulebook also allows us to elect more Yolnu Directors for ARDS. Next year, we look forward to bringing on board more Yolnu Members and Directors.

Our djämamirr have made a lot of achievements this year, on many different projects. We have a lot of djäma, and we needed more djämamirr. As a board, one of our jobs for next year will be to find good djämamirrmala (both Balanda and Yolŋu) for ARDS so that all our work can continue. We want to recruit more djämamirr based in each Yolŋu community. In particular, we want to recruit young Yolŋu workers, who we can train in both Yolŋu and Balanda skills.

Our CCT (Cultural Competency Training) is something that myself and other board members have been involved in this year. It's a good way to promote respect for Yolŋu Rom.

This year we have also spent a lot of time working in partnership with Government. It is good that we have a manymak relationship with them.

Biliny,

Gawura Wanambi

WE HAVE A LOT OF DJÄMA, AND WE NEEDED MORE DJÄMAMIRR.



Gawura Wanambi Chair person



CEO Report

The ARDS AGM in November 2021 marks almost exactly 1 year since I started as ARDS' CEO. I'm extremely proud of the work that we have done together in 2020-21, noting that this report also includes ARDS works from before I started.

Firstly, I want to thank our Chair and Vice Chair for the leadership, direction and advice they have provided. It has been a pleasure working with them and the entire board. I am grateful to have people who I trust and enjoy working with walk beside me in this role.

Secondly, I want to thank our Djägamirr and senior staff, who have provided stability through this time of transition. One of my priorities stepping into this role was to provide a time of organisational stability, to allow us to collectively 'catch our breath' from all the organisational changes ARDS has experienced in recent years. Collectively, I believe that we have brought a sense of stability back to the organisation.

One major focus of our work this year has been emergency broadcasting for Covid and face-to-face education around vaccinations. The depth of experience, expertise and relationships that ARDS has allows us to consistently deliver high quality work in a challenging environment. Many of our team are feeling tired from many months of focused Covid work, and I thank them for the extra effort they're making.

Every area of our organisation is growing; in the community development space we have important work in conflict resolution and mediation, Local Decision Making, gambling education and passing on of language and culture to the next generation. We have successfully worked on a number of health education projects together with Miwatj, which will continue into the future. Our language team has recruited and trained new Yolŋu language workers, run literacy and translation training and continues to grow the amount of translation work they are doing. The new model of language work based on operational funding is proving positive, allowing for much more input and control from Yolŋu communities. I'm excited to see the work that the language team will do into the future. The cross-cultural competency training that we deliver continues to be of an exceptionally high standard, and is in great demand from Government Agencies and other organisations. The demand is much greater than our ability to provide.

We have built a growing collaboration with ALPA in a number of areas of work, including school engagement and training. We also continue to work constructively with all levels of government, balancing the tension between being a robust critical Yolnu voice to government whilst being a trusted partner in the region.

The challenge with growth is that we need to continuously recruit, train and upskill staff so that growth does not result in reduced quality of the work we do. Going into next year, recruitment and training will be a large focus for the organisation.

Again, I extend my thanks to all our staff and board for being part of a bigger picture of working for the Yolnu peoples of Arnhem land.

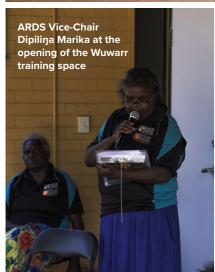
Ben Grimes

A new training space in Nhulunbuy

In 2020 ARDS completed significant upgrades to its Nhulunbuy office, including an all-new training room. This training room will be used for Cultural Competency Training sessions, and is also being hired by external organisations.











Thanking outgoing CEO Brendan Ferguson in November 2020

Brendan did fantastic work over eight months in 2020 helping to stabilise ARDS' financial position and increase relationships with key government stakeholders.

6 Annual Report ARDS 2020-2021
Annual Report ARDS 2020-2021

COVID-19 Update

It is difficult to overstate how much work, and how important ARDS' work has been, throughout the Covid period in 2020-21. ARDS was involved across multiple levels of covid planning and responses, with at least one ARDS staff member attending regional COVID-19 response meetings, including the **East Arnhem Public Information** Group (PIG), Local Emergency Committee (LEC) meetings, and the Local Partner meetings. In addition, ARDS liaised regularly with the Department of Chief Minister and Cabinet (NTG) about Covid responses and needs.

Community engagement;

ARDS provided face-to-face community engagement to several homelands in December 2020. This engagement included providing an overview of COVID-19, how to receive news about it, and pandemic plans in the event of an outbreak, to senior residents of Mäpuru, Gan Gan, Gurrumurru, Balma, Baniyala, Gärrthalala, Mata Mata and Yilpara. Engagement was based on a storyline approved by DCM&C, facilitated by a Yolgu and Balanda facilitator. We recorded feedback from these residents to inform COVID-19 engagement and planning. During the

same period, ARDS also liaised with ALPA in order to disseminate radios to all occupied homelands in north-east Arnhem Land.

Workshops

ARDS supported workshops with Local Partner groups, to initiate locally-led community engagement; July 28 Whole-of-region workshop and debrief with key stakeholders August 5 Galiwin'ku

September 1 Ramingining **September 7**: Milingimbi

At each workshop, ARDS Yolnju facilitators provided an overview and explanation of that region's outbreak pandemic plans, and the Tools and Principles underpinning those plans. They supported attendees to begin developing a Community Engagement Plan (CEP), using a template developed by ARDS.

Audiovisual content

ARDS produced a range of audiovisual content in Yolŋu Matha, for broadcast on-air on Yolŋu Radio, and online at ARDS' dedicated COVID-19 Resources page and Yolŋu Radio Facebook page.

This included short films explaining the most confusing, complex and

urgent questions Yolŋu were asking about COVID-19 and the rules being implemented around it. These are nuanced, sophisticated discussions about complex issues in language. These were posted online, and distributed directly to local partner organisations, along with Plain English summaries for non-Yolŋu matha speakers.

Pandamic plans

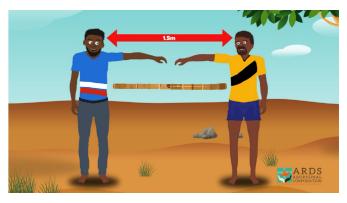
These programs included the Vaccine consent form translation in both Gumati and Diambarrpuynu. ARDS drafted Plain English summaries of pandemic plans for north-east Arnhem Land communities and nearby homelands, including Nhulunbuy, Elcho Island, Ramingining, Milingimbi and Gapuwiyak. We also drafted a 'Tools and Principles of Coronavirus Outbreak Plan' document to accompany the summaries.in both Gumatj and Djambarrpuyŋu. ARDS drafted Plain English summaries of pandemic plans for north-east Arnhem Land communities and nearby homelands, including Nhulunbuy, Elcho Island, Ramingining, Milingimbi and Gapuwiyak. We also drafted a 'Tools and Principles of Coronavirus Outbreak Plan' document to accompany the summaries.

OF ARDS ONLINE RESOURCES









WATCH VIDEOS

(L to R) 1. Nhulunbuy Pandamic Plan - English - 2. COVID-19 Vaccine Dhäwu Dhäwu Show - 3. COVID-19 Vaccine Consent Form - Yolnu matha translation - 4. Talking to family about physical distancing



ARDS CCT facilitator Wayalwanga Marika

Cultural Competency Training



CCT Participants from Department of Chief Minister and Cabinet, and Nhulunbuy based Police

The development of our Cultural Competency Training (CCT) started in 2018. One of the main objectives of the program was to meet the high demand for accessible and practical training for organisations and individuals working in East Arnhem Land. During the following year, our Yolnu and balanda facilitators laid down the foundation for the training and ran a successful pilot program at the end of 2019.

Even though the unfortunate restrictions due to the COVID-19 pandemic disrupted the face-to-face training delivery, 2020 was probably one of the most exciting times for the CCT and ARDS. Our teams refined many of the modules, improved the cross-cultural training strategies and revised the learning objectives to offer better learning outcomes for the participants.

In early July 2020, NT Chief Minister
Michael Gunner paid ARDS Nhulunbuy
office a visit to launch the CCT program.
The Chief Minister and his family met ARDS'
directors and staff and announced that all
East Arnhem land-based NT Government

employees will undertake ARDS' East Arnhem Land Cultural Competency Training program. Mr. Gunner also announced a major upgrade to ARDS' Yolnu Radio office, including a dedicated CCT training facility.

2020 WAS PROBABLY ONE OF THE MOST EXCITING TIMES FOR THE CCT AND ARDS

ARDS Chair Gawura Wanambi said this was a major milestone for Northeast Arnhem Land:

"Yolnu and Balanda – these are two worlds.

There is a small space somewhere in
between these worlds where we can meet
in the middle. A place of understanding.

And with this understanding, we can work
together. This Cultural Competency Training
program will help us meet in the middle and
build a better future in East Arnhem Land."
Following the announcement, on the 11th

of November 2020 ARDS officially opened the brand new Wuwarr Training Centre, that is adjacent to our Nhulunbuy office. The term Wuwarr refers to ceremonial dilly bags, that, in Yolnu rom, are presented as the 'container of knowledge'. The new facility can house up to 20 people and has state of the art video conferencing facilities available. The training centre is purposebuilt for CCT and since its opening, has hosted for many trainings.

From the start of 2021, the easing of around travel and social restrictions signalled a new stage for the program and brought new opportunities for ARDS coordinators to promote CCT and plan the training delivery. From May, our facilitators delivered trainings for NTG, ALPA and other organisations, also ran a 5 days long Yolnu Rom and Comparative Law training for CDU law students. We also planned an exciting period for the end of 2021 and beyond, packed with trainings and more thrilling announcement.

We look forward to telling you more in our next annual report!



Community Development

On-the-ground delivery of many community development projects was impacted by the pandemic, however the Community Development team continued to progress many key projects.

Gove Peninsula Mediation Service

Based on existing work and community input, we continued to develop and refine our 'Napunga'wuy djäma'; support Yolnu mediators to work through Yolnu Rom and gurrutu to resolve conflict, and then advocate for Balanda institutions to recognise Yolnu-led solutions. All the early signs are extremely positive, and we look forward to giving more of an update in the 2021-22 report.

Local Decision Making Facilitation

ARDS has continued to be heavily involved in thinking about ways of integrating, or creating a bridge between Yolnu authority and Balanda governments. This work included large multi-day workshops in Gapuwiyak, Raminginin and Milinimbi.

Health & Wellbeing

A notable development this year has been the growing collaboration between ARDS and Miwatj Health to develop and distribute a range of health education resources. As part of this process, ARDS and Miwatj Health held a number of workshops with their staff to identify key health priority areas and find ways to create meaningful and culturally appropriate health resources.

Outback Spirit Tours

ARDS continued its work in supporting the Galpu clan and senior women in Yirrkala to showcase and promote Yolŋu ceremony and knowledge by providing Welcome to Country buŋgul and Women's healing experiences to Outback Spirit Tours visitors. The 2020 season was cancelled, however in the first half of 2021, this work provided employment for 20 local Yolŋu.

Local Decision Making workshops in Gapuwiyak, March 2021

Language

This year, ARDS received operational funding from the Federal Government's Indigenous Languages and Arts (ILA) program for the first time in many years. The Pathways in Local Language Work project was an opportunity for the language team to visit communities to talk to clan leaders, elders and language workers about their ideas for intergenerational language transmission and how ARDS can support them to look after their languages.

Darwin-based language staff spent time in Gapuwiyak, Ramingining, Milinimbi, Galiwin'ku, Nhulunbuy, Yirrkala and homelands. We heard stories about how children are not learning their clan languages like they used to. People shared stories about what they are already doing to strengthen their languages, and what they would like to do.

This project was a great opportunity, and a privilege to sit with and hear from so many people who spoke from the heart about their ideas and worries about language. We have been able to design follow-up projects that aim to respond to some of the requests and needs we heard during this process.

At the end of the year, and with support from Living Languages, we ran a one-week literacy and translation workshop in the Darwin office. The workshop brought together new and longer-term ARDS language workers from Darwin and North-East Arnhem Land to share skills in spelling and writing in Yolnu Matha languages and ideas about how to do translation work.

We were also very proud to release a significant new book and online album Buku-watthunawuy Rom II.

Following the successful release of the first album in 2019, the second album records and celebrates traditional Yolnu languages, songlines and stories from the clans of the Yirritja moiety from North East Arnhem Land. The first album showcased the Dhuwa moiety's songlinges, stories and

The release of this album concludes more than two years of careful consulting, planning, recording and paraphrasing (in English) the rich knowledge and culture held in these stories and songs. Many people collaborated on this project, in Galiwin'ku, Yirrkala and Darwin.



The album features traditional manikay (men's songs) and milkarri (women's songs), as well as stories and contemporary musical interpretations. The accompanying book features lyrics, English summaries, commentary and photos from the project.

Through this year, ARDS' language workers continued to be busy completing translation jobs for a variety of commercial clients, and contributing language expertise and translation assistance across many other areas of ARDS' work such as health, radio, and community development.

During this financial year, we welcomed some new team members, and welcomed back some staff who had left us for a while. We must also acknowledge the incredible work of Hannah Harper, who left us after 5 years supporting, working with and then managing the Language and Resources department at ARDS. Hannah contributed so much to all aspects of the organisation, and left a strong legacy and team to continue the work built up over the past few years.









- We are updating our dictionary files to make them more flexible, so that the dictionary files can be used by Yolŋu language workers to work on their own languages.
- Photos from our translation training workshop in June 2021 a key discussion point was the difference between translation and adaptation.



THIS PROJECT WAS A GREAT OPPORTUNITY, AND A PRIVILEGE TO SIT WITH AND HEAR FROM SO MANY PEOPLE WHO SPOKE FROM THE HEART ABOUT THEIR IDEAS AND WORRIES ABOUT LANGUAGE.



- SIR DAVID
 ATTENBOROUGH
 ATTENBOROUGH

 2 Subs

 throw it away, discard it."
- Yolŋu Radio celebrated International Miyalk Day.
- Screenshots from the 'Plastic Oceans' video. ARDS translated and dubbed the video into Yolnu Matha. ARDS translator Maratja Dhamarrandji became the voice of Sir David Attenborough.

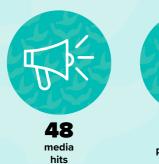


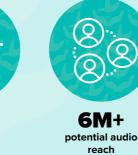
Yolngu Radio finals broadcast

Yolngu Radio Footy: This year Yolngu Radio worked with AFL to broadcast 2 AFL Games, the annual Sir Doug Nichols game between Richmond and Essendon, and the first semi-final between Western Bulldogs and Brisbane Lions.

In summary

- · There was widespread appetite for the inaugural AFL Final in-language Yolngu Radio Broadcast which was well received by media and fans across the country.
- Through strong collaboration and planning, we achieved solid media coverage in both Northern Territory and Queensland media outlets and leaned on the S/T bodies to help execute PR activations on the ground.
- We also created bespoke opportunities for AFL owned platforms Yojaayi Footy Show and AFL social media channels and leveraged partner platforms including Virgin Australia and Channel 7.















Learnings and recommendations

- Strong push to do more in language broadcast in the future particularly for AFLW.
- Working with the Lions, we were able to set up a zoom call with the Yolngu Radio + Indigenous players. Would recommend doing this agin in the future and sharing this moment more broadly to raise awereness of the broadvasr with the specific fans.

Yolngu Radio's Gabba broadcast makes history

AFL semi-final will be officially ourite sport in their first lan-commentated in an Indigenous guage," Mr O'Riley said.

the Brisbane Lions versus West-em Bulldogs semi-final being they want in their own language," played at the Gabba on Saturday in Yolngu Matha language.

Yolngu Radio creative man-ager Nic O'Riley said this The Matha language achievement was significant and third most spoken language in first language."

OOA

Ö

468 views - Liked by nicholasoriley afInorthernterritory Don't forget to tune into @yolnguradio this evening for the Toyota AFL

For the first time in finals history, an AFL game will be broadcast in Yolngu Matha language 🖤 🤍 💖 The Brisbane Lions are honoured to be a part of this special occasion for Yolngu communities.

Final to be Broadcost in Yolings Matha Language For the first time, an AFL finals game will be broadcast in Yolings Washa

folngu Radio call Charlie's deadly Q1 goal 🐇

9:30 AM - Sep 2, 2021 - Telfiller Web App

FOR the first time in history an Yolngu people to hear their fav-

"It is sending a strong message olngu Radio will broadcast to kids in North East Arnhem greater Darwin area. The commentators of the

match will be William Gumbula The Matha language is the

to the five major communities in North East Amhem Land, 14 homelands and throughout the

"It's really special for our organisation and for the Yolngu people of North East Arnhem

"For the first time they will hear their favourite sport in their

Ganambarr in the commentary box.

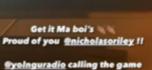












in language tonight



WILLIAM GUMBULA

YOUNGU RADIO BROADCASTER

derwin_airport Today we farewelled a special group of Territorians as they flew (in/eginaustrala in partnership with (will to broadcast the (Britisbunicions and Biwesternbuildogs game in Yolngu Matha language.















AFL final to be broadcast in Yolngu Matha language







Some exciting developments 2020-2021

Will Porter started in the Nhulunbuy office as our new Yolnu Radio Manager. Will has strong radio credentials and experience, and was working with Triple M in Sydney before joining ARDS.

- We have an all new **programming schedule**, based on community input and
- We've completed a major software upgrade, shifting our entire radio platform to a
- We're doing more local community announcements
- We produce Yolnu Matha news several times each week

















- Yolnu Radio presenter William Gumbula promoting the new song request hotline
- Yolnu Radio presenter Sylvia Nulpinditj interviewed NT Treaty Commisoner Prof. Mick Dodson.
- Yolnu Radio interview with Ray Martin in the Darwin
- Short and sharp first episode of the Yolngu Radio Football Show with Adam Wanambi.
- Andrew Gurruwiwi hard at work on a live show in the
- Because of Covid, the community festivals were not able to happen as in-person events. As a result, ARDS hosted fully online versions of the Raminginin. Bak'Bididi Festival and Yurrwi Gatjirrk Festival. Visit the ARDS - Yolnu Radio Youtube page to watch these
- Yolnu Radio Bak'bididi Festival being played at Federation Square in Melbourne in November 2020.

Organisational Structure & Corporate Services

In mid-2020, ARDS adopted an organisational structure based around key areas of work;
Community Development,
Language, Radio & Creative
Media and Corporate Services.

Each of these areas is now led by a Djägamirr (caretaker, manager). Because of the project-driven nature of much of ARDS work, many staff are involved in 5-10 separate projects at any time. This led to consistent feedback from staff that it was difficult to balance competing priorities from multiple projects, and staff would often feel pulled in different directions by different project managers. The Djägamirr structure means that there is now a senior staff member who

does regular check-ins with every ARDS staff member and helps prioritise and allocate new work, as well as protecting staff from being overloaded. This shift has proven to be overall very positive, with staff generally feeling like each person is receiving more personalised attention and support.

Another related area of focus in late 2020 was to review and update all staff pay levels, contracts and job descriptions. ARDS employees are now consistently covered under the Federal SCHADS award, which allows for more precise benchmarking of responsibilities together with regular pay increments and increases.

As a result of this review, a number of long-term ARDS employees were given pay increases, and there is now a systematic and transparent set of pay levels across the organisation. The creation of template or standardised Job Descriptions also means that recruitment is able to happen more efficiently.



 $A\ visit\ to\ the\ Darwin\ office\ by\ Eva\ Lawler\ MLA,\ Member\ for\ Drysdale,\ together\ with\ Maratja\ Dhamarrandji\ and\ Sylvia\ Nulpinditji$

Financial statements

Statement of Profit or Loss and Other Comprehensive Income

for The Year Ended 30 June 2021

	Note	Note 2021	2020
		\$	\$
Revenue			
Government grants		2,606,033	1,788,999
Administration Fees		240,708	345,624
Consultancies		135,467	200,307
Net sales		193,298	73,630
Rental income		40,208	58,728
Other income	2a	142,446	294,960
Total Revenue and Other Income		3,358,160	2,762,247
_			
Expenses	2-	104.064	407.007
Depreciation expenses	3a	104,964	107,807
Employee benefit expenses	3b	1,628,804	1,235,249
Consultants, audit, accountancy and legal		490,757	740,904
Insurance expenses		23,846	40,049
Property operating costs		155,222	137,675
Repairs, maintenance and vehicle running expenses		31,248	42,200
Travel and accommodation		226,652	159,977
Other expenses	3c	605,603	611,146
Total expenses		3,267,095	3,075,006
Net current year profit / (loss)		91,065	(312,759)
Other comprehensive income		-	-
Total other comprehensive income / (loss)		-	-
Total Comprehensive income / (loss) for the year		91,065	(312,759)
Profit / (Loss) attributable to members of the corporation		91,065	(312,759)
Total comprehensive income (Loss) attributable to			
members of the corporation		91,065	(312,759)

The accompanying notes form part of these financial statements.

Statement of Financial Position

for The Year Ended 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Currents assets			
Cash and Cash Equivalents	4	416,032	1,128,054
Trade and Other Receivables	5	728,465	124,012
Total current assets	_	1,144,497	1,252,066
Non-current assets			
Property, Plant and Equipment	6	1,329,338	1,152,564
Total non-current assets		1,329,338	1,152,564
Total assets		2,473,835	2,404,630
Liabilities			
Current liabilities			
Trade and Other Payables	7	200,967	135,788
Unexpended Grant	8	615,486	733,812
Employee Provisions	9	92,528	50,994
Total current liabilities		908,981	920,594
Non-current liabilities			
Employee Provisions		-	10,247
Total Non-current availabilities		-	10,247
Total liabilities		908,981	930,841
Net Assets		1,564,854	1,473,789
Equity			
Retained Earnings		1,564,854	1,473,789
Total equity		1,564,854	1,473,789

 $\label{thm:companying} \textit{The accompanying notes form part of these financial statements}.$

Independent Auditor's Report

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Aboriginal Resource and Development Services Aboriginal Corporation (ARDS) (the Corporation), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the director's declaration.

In our opinion, the accompanying financial report of Aboriginal Resource and Development Services Aboriginal Corporation (ARDS) is in accordance with the CATS! Act 2006, including:

(a) giving a true and fair view of the Corporation's financial position as at 30 June 2021 and of its performance for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1.

Basis for Opinior

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 Corporation in accordance with the auditor independence requirements of the CATSI Act 2006 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the CATS! Act 2006, which has been given to the director of the Corporation, would be in the same terms if given to the director as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 purpose of fulfilling the director's financial reporting responsibilities under the CATSI Act 2006. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Director for the Financial Report

The director of the Corporation is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the CATS! Act 2006 and is appropriate to meet the needs of the members. The director's responsibility also includes such internal control as the director determines 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 director is responsible for assessing the Corporation'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 director either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

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 judgment 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's 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 Corporation'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 Corporation 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 the director 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.

Signed on: 22-12-2021

Byrne D Haigh, Registered Company Auditor

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