



9 December 2020

Dean Long
Executive Director
Accommodation Association of Australia

Sent via email: dean.long@aaoa.com.au
CC: noel.teskey@aaoa.com.au
clayton.eveleigh@bdo.com.au

Dear Dean,

**Accommodation Association of Australia
Financial Report for the year ended 30 June 2020 – (FR2020/205)**

I acknowledge receipt of the financial report for the year ended 30 June 2020 for the Accommodation Association of Australia (**the reporting unit**). The documents were lodged with the Registered Organisations Commission (**the ROC**) on 26 November 2020. I also acknowledge receipt of the amended designated officer's certificate which was lodged with the ROC on 7 December 2020.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2021 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The ROC will confirm these concerns have been addressed prior to filing next year's report.

Non-compliance with previous requests

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same errors have appeared in the current report, namely Recovery of wages disclosure.

The ROC aims to assist reporting units comply with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports. Please ensure that this issue is addressed in next year's financial report.

General purpose financial report (GPFR)

New Australian Accounting Standards – no adoption

Australian Accounting Standards AASB 15 *Revenue from Contracts with Customers* are applicable to not-for-profit entities for periods beginning on or after 1 January 2019. When a new Australian Accounting Standard is adopted, Australian Accounting Standard AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* paragraph 28, requires that the entity disclose certain information about the new Australian Accounting Standard such as the title, the nature of the change and, if applicable, a description of the transitional provisions.

The GPFR does not appear to have included the disclosures required, not only by AASB 108, but also the disclosures required by AASB 15. It therefore appears that the reporting unit has not adopted AASB 15 in the financial year ended 30 June 2020.

Please note that in future years the reporting unit must adopt all applicable new accounting standards and include all required financial disclosures in accordance with the Australian Accounting Standards.

Duplicate disclosure

Note 12 *Section 272 Fair Work (Registered Organisation) Act 2009* appears to be a duplicate of the information disclosed in Note 3 *Information to be provided to members of the Commissioner of Registered Organisations Commission*.

This information only needs to be disclosed once in the financial report.

Reporting Requirements

The ROC website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the s.253 reporting guidelines and a model set of financial statements.

The ROC recommends that reporting units use these model financial statements to assist in complying with the RO Act, the s.253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please contact me on (03) 9603 0764 or via email at kylie.ngo@roc.gov.au.

Yours sincerely,



Kylie Ngo
Registered Organisations Commission

THE MOTOR INN, MOTEL AND ACCOMMODATION ASSOCIATION

THE MOTOR INN, MOTEL AND ACCOMMODATION ASSOCIATION

**FINANCIAL REPORT
FINANCIAL YEAR ENDED 30 JUNE 2020**

THE MOTOR INN, MOTEL AND ACCOMMODATION ASSOCIATION

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CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate for the year ended 30 June 2020

I Dean Long being the Executive Director of The Motor Inn, Motel and Accommodation Association certify:

- that the documents lodged herewith are copies of the full report for The Motor Inn, Motel and Accommodation Association for the period ended 30 June 2020 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 28 October 2020 and
- that the full report was presented to *a general meeting of members* on 24 November 2020 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Dean Long

Executive Director

24 November 2020

OPERATING REPORT

The Committee of Management of The Motor Inn, Motel and Accommodation Association presents its operating report for the financial year ended 30 June 2020.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year: [s.254(2)(a)]

The principal activities of the Association are to support and represent the interests of the members of the Association as a registered organisation of employers under the Fair Work (Registered Organisations) Act 2009, operating in tandem with its counterpart entity, the Accommodation Association of Australia; that representation was continued throughout the year; there were no significant changes in the nature of those activities during the year.

Significant changes in financial affairs: [s.254(2)(b)]

The only financial transactions Association had, were the receipt of membership fees and a liability (invoice) to pay for secretarial services during the reporting period. During the year there were no other significant changes to the financial affairs of the Association.

Right of members to resign

All members have a right to resign from the Association in accordance with Rule 41 and Section 174(1) of the Fair Work (Registered Organisations) Act 2009. In accordance with Section 174(1) a member of the Association may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the Association.

Officers or members who are superannuation entity trustee(s) or director of a company that is a superannuation entity trustee (where a criterion for the officer or member being a trustee or such director is that the officer or member is an officer or member of the Association)

During the financial year there were no officers or members of the Association who was a trustee of, or a director of a company that is a trustee of, a superannuation entity or an exempt public sector superannuation scheme.

Number of members

At the end of the financial year the total number of members was 707.

Number of employees

The Association did not employ any persons in the reporting period. The administrative services of the Association are provided by employees of the Accommodation Association of Australia.

Names of Committee of Management members and period positions held during the financial year

Julian Clark - President
Colin Hughes - Vice President
Bruce Copland - Treasurer
Simon McGrath - Councillor
Barry Robinson - Councillor
Dean Long - Executive Director

Advice from Fair Work Commission on name change of MIMAA

The Council was provided correspondence from Deputy President Saunders of Fair Work Commission (dated 27 October 2020) on 28 October 2020. The Decision detailed that the Fair Work Commission approved the name change of MIMAA to Accommodation Association of Australia and will come into effect 3 November 2020.

This operating report was prepared by Dean Long, MIMAA Executive Director.


Dean Long
Executive Director
28 October 2020

COMMITTEE OF MANAGEMENT'S STATEMENT

On 28 October 2020 the Committee of Management of The Motor Inn, Motel and Accommodation Association passed the following resolution in relation to the general purpose financial report (GPFR) of the Association for the year ended 30 June 2020.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Commissioner of the Registered Organisations Commission;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Association for the financial year ended 30 June 2020;
- (d) due to the financial support of the Association's counterpart entity, the Accommodation Association of Australia, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2020 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the Association; and
 - (ii) the financial affairs of the Association have been managed in accordance with the rules of the Association; and
 - (iii) the financial records of the Association have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) as the Association has no branches the requirement to keep financial records of the Association, as far as practicable, in a consistent manner to each of the other reporting units of the Association, is not applicable; and
 - (v) no information has been sought in any request of a member of the Association or a Commissioner under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no order for inspection of the financial records has been made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period

This declaration is made in accordance with a resolution of the Committee of Management.



Dean Long

Executive Director

Dated: 28 October 2020

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020**

	2020 \$	2019 \$
INCOME	-	-
Entrance and subscription fees	50,000	50,000
Capitation fees	-	-
Compulsory levies	-	-
Voluntary contributions	-	-
Donations and grants received	-	-
Financial support from other RU's	-	-
Total Income	-	-
EXPENSES	-	-
Fees for membership subscriptions paid on behalf of employees	(50,000)	(50,000)
Contributions to other RU's	-	-
Affiliation fees	-	-
Compulsory levies imposed on the RU	-	-
Grants and donations	-	-
Employee expenses to office holders	-	-
Employee expenses to other employees	-	-
Meeting and conference fees	-	-
Legal costs	-	-
Penalties	-	-
Total Expenses	-	-
Profit before income tax	-	-
Tax Expense	-	-
PROFIT FOR THE YEAR	-	-
Other Comprehensive Income for the period	-	-
TOTAL COMPREHENSIVE INCOME	-	-

The accompanying notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

		2020 \$	2019 \$
ASSETS			
Cash and Cash equivalents	6	51,000	-
Trade receivables		-	-
TOTAL ASSETS		51,000	-
LIABILITIES			
Related party loan		1,000	
Trade payables		50,000	-
TOTAL LIABILITIES		51,000	-
NET ASSETS		-	-
MEMBERS' FUNDS			
Retained Earnings		-	-
TOTAL MEMBERS' FUNDS		-	-

The accompanying notes form part of these financial statements

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

		2020	2019
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		-	-
Receipts from customers		50,000	-
Payments to suppliers and employees		-	-
Interest received		-	-
Net cash provided by operating activities	Note 6(b)	-	-
CASH FLOWS FROM INVESTING ACTIVITES		-	-
Investing Activities		-	-
Net cash provided by investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITES		-	-
Loan from related party		1,000	-
Financing Activities		-	-
Net cash provided by financing activities		1,000	-
Net increase / (decrease) in cash held		1,000	-
Cash at beginning of financial year		-	-
Cash at end of financial year	Note 6(a)	51,000	-

The accompanying notes form part of these financial statements

**STATEMENT OF CHANGES IN MEMBERS FUNDS
FOR THE YEAR ENDED 30 JUNE 20**

	Retained Earnings	TOTAL MEMBERS FUNDS
	\$	\$
Balance at 1 July 2018	-	-
Profit for the year	-	-
Balance at 30 June 2019	-	-
Profit for the year	-	-
Balance at 30 June 2020	-	-

The accompanying notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period, and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the association is a not-for-profit entity.

Basis of Preparation

The financial report is for The Motor Inn, Motel and Accommodation Association and in accordance with the Fair Work (Registered Organisations) Act 2009 the Association is a reporting unit. The Motor Inn, Motel and Accommodation Association is an organisation registered under the Fair Work (Registered Organisations) Act 2009. In accordance with the Act the Association is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Association is not subject to the Corporations Act 2001.

The financial report has been prepared on an accrual basis and in accordance with costs modified by the revaluation of selected financial assets and liabilities for which the fair value basis of accounting has been applied. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report.

(a) Income

Contributions are accounted for on an accruals receipts basis.

(b) Receivables

Receivables are recognised at original invoice amounts. Collectability of receivables is assessed on an ongoing basis. Debts which are known to be uncollectible are written off.

(c) Goods and Services Tax

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 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 on the statement of financial position are shown inclusive of GST.

(d) Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign off date are applicable to the future reporting period that are expected to have no future financial impact on the Association.

(e) Accounting Standards Issued but Not Yet Effective

There have been no accounting standards issued which will impact the financial report in future periods and which are not yet effective.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

2. ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgments in applying the Association's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR THE COMMISSIONER OF REGISTERED ORGANISATIONS COMMISSION

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Sections 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

1. A member of a reporting unit, or the Commissioner, may apply to the Association for specified prescribed information in relation to the Association to be made available to the person making the application.
2. The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the Association.
3. The Association must comply with an application made under subsection (1).

4. PROFESSIONAL SERVICES

	2020	2019
	\$	\$
Remuneration of Auditors for:		
- Audit of the Financial Report	1,500	1,500

Audit fee is paid from related party (Accommodation Association of Australia Inc.).

The auditor of The Motor Inn, Motel and Accommodation Association is BDO Audit Pty Ltd. The BDO entity performing the audit of the entity transitioned from BDO East Coast Partnership to BDO Audit Pty Ltd on 20 March 2020. The disclosures include amounts received or due to be received by BDO East Coast Partnership and BDO Audit Pty Ltd.

5. RELATED PARTY TRANSACTIONS

Sum of \$1,000 has been received during the course of the financial year from Accommodation Association of Australia Inc. as a loan to establish the bank account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

6. CASH

a) Cash at year end

	2020 \$	2019 \$
Cash at Bank	51,000	-

b) Reconciliation of profit for the year to net cash flows from operating activities:

	2020 \$	2019 \$
Profit for year	-	-
Non-cash flows in surplus	-	-
Changes in Operating Assets and Liabilities	-	-
NET CASH USED IN OPERATING ACTIVITIES	-	-

7. FINANCIAL RISK MANAGEMENT

	2020 \$	2019 \$
Financial Instruments	-	-
Financial Assets	-	-
Financial Liabilities	-	-

a) General objectives, policies and processes

The Association is exposed to risks that arise from its use of financial instruments. This note describes the Association's objectives, policies and processes for managing those risks and the methods used to measure them.

There have been no substantive changes in the Association's exposure to financial instrument risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Committee of Management has overall responsibility for the determination of the Association's risk management objectives and policies. The Committee of Management does not make any investment decisions as the Association has no investments.

b) Credit Risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the Association incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the Association.

There is no concentration of credit risk with respect to current and non-current receivables. The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provision for doubtful debts.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

8. ADMINISTRATION OF FINANCIAL AFFAIRS BY A THIRD PARTY

The finances of the Motor Inn, Motel and Accommodation Association are administered by the Accommodation Association of Australia Inc.

At board meeting of the Accommodation Association of Australia Inc on August 14th, 2014, the Accommodation Association of Australia Inc. board voted to continue such support. A letter outlining this has been received by the Council of the Motor Inn, Motel and Accommodation Association.

The board of the Accommodation Association of Australia Inc wish to continue such support.

Work specifically identified includes compliance matters relating to the Registered Organisations Commission, and the provision of operational and administrative support.

The services provided by the Accommodation Association of Australia Inc over the past financial year have included:

- Administration of the membership including governance matters
- Operational support of the Council and Membership.
- Provision of consultation services relating to governance and compliance matters.
- Provision of auditing services.

No other terms, conditions or other specifications have been communicated or requested.

9. GOING CONCERN

In accordance with AASB 101, an entity shall prepare financial statements on a going concern basis unless management either intends to liquidate the entity or to cease trading, or has no realistic alternative but to do so. The accounts of the Association have been prepared on a going concern basis as the Accommodation Association of Australia Inc will continue to fund the operations of the Association in order to enable it to continue as a going concern.

10. FINANCIAL DEPENDENCY

Motor Inn, Motel and Accommodation Association is presently financially dependent on the Accommodation Association of Australia Inc. and this has been acknowledged and documented by both parties.

11. EVENTS AFTER THE REPORTING PERIOD

There were no events that occurred after June 2020, and / or prior to the signing of the financial statements that would affect the ongoing structure and financial activities of the Association.

12. SECTION 272 FAIR WORK (REGISTERED ORGANISATION) ACT 2009.

In accordance with the requirement of the Fair Work (Registered Organisation) Act 2009, the attention of members is drawn to the provision of subsection (1) to (3) of section 272, which read as follows:

Information to be provided to members:

- (1) A member of the association may apply to the association for specified prescribed information in relation to the association to be made available to the person making the application.
- (2) The application must be made in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the association.
- (3) The association must comply with an application made under subsection (1).

**SUBSECTION 255 (2A) REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

SECTION 253 FAIR WORK (REGISTERED ORGANISATION) ACT 2009.

In accordance with the requirement of the Fair Work (Registered Organisation) Act 2009, under the provision of subsection 255 (2A) of section 253, which require a report that shows the total expenditure incurred by association during the financial year.

	2020	2019
	\$	\$
Remuneration, and other employment-related costs and expenses, in respect of employees	-	-
Advertising	-	-
Operating costs	50,000	50,000
Donations to political parties	-	-
Legal costs	-	-

-end of report-

OFFICER DECLARATION STATEMENT

I, Dean Long, being the Executive Director of the Motor Inn, Motel and Accommodation Association, declare that the following activities did not occur during the reporting period ending 30 June 2020.

The reporting unit did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the Commissioner, Registered Organisations Commission
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees to another reporting unit
- pay any other expense to another reporting unit
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting units and/or controlled entity
- make a payment to a former related party of the reporting unit



Dean Long

Executive Director

Dated: 28 October 2020

INDEPENDENT AUDITOR'S REPORT

To the members of Motor Inn, Motel and Accommodation Association

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of the Motor Inn, Motel and Accommodation Association (the reporting unit), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, the Committee of Management Statement, subsection 255(2A) report and the officer declaration statement.

In our opinion the accompanying financial report of The Motor Inn, Motel and Accommodation Association, presents fairly, in all material respects the reporting unit's financial position as at 30 June 2020 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

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 Entity in accordance with 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 opinion.

Other information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's operating report, 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 on the other information obtained prior to the date of this auditor's report, 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 Committee of Management for the Financial Report

The Committee of Management of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management 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 Committee of Management is responsible for assessing the 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The Committee of Management are responsible for overseeing the 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

Declaration by the auditor

I, Clayton Eveleigh, declare that I am an approved auditor, a member of the Chartered Accountants Australia New Zealand and hold a current Public Practice Certificate.

BDO Audit Pty Ltd

BDO


Clayton Eveleigh
Partner

Sydney, 28 October 2020

Registration number (as registered by the RO Commissioner under the Act): AA 2019/16