



KINDNESS SHAKE
**ANNUAL
REPORT**
21|22



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You Need A Hand?

WE'LL GIVE YOU A

#KINDNESSHAKE!



Kindness Shake operates on Larrakia country. We acknowledge the Larrakia people as the Traditional Owners of the Darwin region and pay our respects to Larrakia elders past and present. We are committed to a positive future for the Aboriginal community.



CHAIRPERSON'S REFLECTION

I acknowledge the Larrakia people, the Traditional Owners on whose land we serve. On behalf of the board and stakeholders of Kindness Shake, I thank them and pay my respect to their Elders both past, present and emerging.

This has been the best year of Kindness Shake (KS) so far. That is exactly what I stated in 2020 and 2021, and the way it looks, I will probably state the same in 2023. Who would have thought that an emerging community-led initiative established to provide free meals to international students (IS) during the COVID-19 pandemic, two years later would become a multi-award-winning and volunteer-led not-for-profit organisation that provides support and services to IS in the Northern Territory (NT) to facilitate personal and professional growth.

Australia is a popular destination for international students, with over 4,000 students studying in the NT. International education and training (IET) is a valued contributor to the Australian and NT economies, with IET contributing over \$37.5 billion to the Australian economy in 2019-20. For the Territory it is the third largest service export, worth \$172 million in 2019-20, and eighth largest export overall, supporting nearly 800 Territory jobs. Through these years, KS has gone through a considerable transformation and strategically placed itself as an essential part of the international student and multicultural community in the Territory.

Each year, from our home here in Darwin, we see how our world is influenced and changed by global forces beyond our control. After two years of uncertainty, the Australian borders are finally opened and we have been able to welcome back IS to the Territory. We welcome the Australian Government's introduction of uncapped work rights for full-time IS, in order to address demands to fill job vacancies. However, we acknowledge these policy changes have impacted the quality of the student cohort, and KS will continue to watch closely the IS response when their working hours limitations return in June 2023.

Our signature event, and one of the largest multicultural gatherings in the Territory, the Kindness Festival, attracted 4,000 attendees and was responsible for bringing 273 primary purpose visitors to the Darwin Region. The Festival generated 273 direct visitor nights to the NT and evoked community pride in local residents with the highest level of agreement being recorded for the statement 'the event makes you want to re-visit the Darwin region and recommend the region to others' (4.7 out of 5). Overall, the event stimulated the NT economy by just over \$698K, with \$132K of this generated by in-scope visitors. Kindness Festival in June brought the highest marketing promotions and social media engagement, reaching more than 150,000 people through social media during the promotion period and also engaging with the Territory community through offline advertising and media interviews. We appreciate our ongoing partnership with the Darwin Waterfront Corporation and the NT Government's Major Events Company.

With an increase in attendance and engagement, KS has continued to create employment, networking, and cultural engagement opportunities for IS in Darwin. For more than 2 years, our employability program 'Skill Up 2 Scale Up', has maintained its aim to improve work-ready skills, provide employment opportunities, and build professional networks. KS' new cultural immersion program consisted of two exciting days where IS discovered what makes the NT different and unique. Students learnt and experienced the NT by being exposed to the opportunities available when living, studying, and working in the Territory. This project provided tools and strategies to international students to manage their mental health, especially culture shock that they may experience as a result of moving overseas or interstate. Our popular language exchange and networking meet-ups, 'Lingo to Mingle' and 'Meet a Local' (in partnership with Rotary Club Darwin Sunrise), created cultural engagement opportunities and social inclusion among our community. 'Shine On Me', our talent competition showcases, year by year, the talents of international students in Darwin, in collaboration with the Global Cultural Exchange Company.



As part of the 2021 review, our portfolios have excelled in achieving new milestones and have set higher standards. Our Volunteers' Management team have successfully recruited and managed more than 120 volunteers, who donated more than 2,300 hours, and promoted volunteer wellbeing activities including the annual dinner, volunteer recognitions and various professional development workshops. Our Strategy, Governance and Administration portfolio has been imperative in all the awards, grants and administrative operations. The portfolio has been successful in securing various grants and reaching the charity status and now working towards a new organisational strategy and deductible gift recipient status for KS. In addition, Events and Logistics played a crucial role in successfully organising several events and particularly putting a phenomenal show at Kindness Festival 2022. The Marketing, Media and Communications portfolio has strengthened the organisation with strategically designed promotions, newsletters, media coverage and highly commendable social media management. The past year has seen tremendous growth in KSs marketing activities and digital presence. Our three main social media channels have been attracting ever-growing follower numbers including Facebook (3,910+), Instagram (920+) and LinkedIn (660+). From July 2021 to June 2022, KSs social media channels had an estimated reach of more than 270,000 people, sharing our work for international students far and wide in the NT, Australia and broader international communities. Further, our Partnerships, Community Engagement and Fundraising portfolio outperformed with partnering with dozens of organisations, organising fundraising events, and securing various sponsorships for Kindness Shake-led initiatives.

Thanks to the ongoing support from the NT Government and Charles Darwin University (CDU), KS is now in a financial position to recruit its first staff member. The Project and Administration Officer (PAO) will provide project and administrative support to our Board and will be the contact point between IS, the international education sector, government, and community stakeholders. The PAO will ensure continuity, sustainability and consistency amongst our young organisation, regardless of who leads it.

We have continued to engage with government and education providers to ensure we are promoting the views, opportunities and challenges of the international students we engage with, including accommodation, migration pathways and professional employment opportunities.

The success of KS based on the relationships we have built over the years, and we really would not be where we are without the generosity of all Territorians. I want to thank all our exceptional supporters, hardworking volunteers and stakeholders for the commitment and passion you have all shown. My greatest gratitude to Melaleuca Australia, CDU and the NT Government, that have shown remarkable support throughout the journey of KS, and have now committed to support us with operational funding and office space.

I would also like to acknowledge the Board members, who all participate on a voluntary basis to lead KS important work for our community. For over two years, we have been meeting every Monday night to plan our initiatives, set our strategic direction, learn through professional development and training, and of course, have fun with social engagement activities. 10 different nationalities, gender balance, diverse backgrounds and believes are only part of the highlights of our team, but definitely what makes us a strong and dedicated group.

As the end of the year approaches, we know there will be many challenges ahead, but we are so excited for all that 2023 has in store for us. We at KS are envisioning the future, developing our organisational strategy and many exciting initiatives in the coming year. In 2023 we will continue to follow our mission to be the "go-to" organisation and the voice of the IS community in the Territory. We will advocate, represent and champion IS, and our focus will be IS settlement, employability, advocacy, and community engagement. We will expand our team, recruit volunteers, and empower emerging leaders to take positions of leadership. Our passion in helping international students and temporary visa holders continue to be strong and we are looking forward to sharing our pride and success stories with you moving forward.

With pride and enthusiasm, I present to you our annual report for the period 1 July 2021–30 June 2022.

Board Members 2021-2022

Ben Poveda-Alfonso

Sunny Liu

Ali Dhirani

Ana Nunez

Tatenda Mapuranga

Manfred Mletsin

Jimena Espitia

Denis Mitrov

Yuqing (Crystal) Zhao

Thach Trao (Kylie) Tran

Xin (Crystal) Lu



ABOUT US

Kindness Shake is a multi-award-winning and volunteer-led not-for-profit organisation that provides support and services to international students in the Northern Territory to facilitate personal and professional growth.

Kindness Shake aims to raise funds to support their mission to enhance the wellbeing of international students in the Territory through social and cultural engagement, humanitarian services and employability improvement, while showcasing the importance of multiculturalism, migrants and international communities in the Northern Territory.

OUR MISSION



To enhance the wellbeing of international students in the Territory through social and cultural engagement, humanitarian services and employability improvement, while showcasing the importance of multiculturalism, migrants, and international communities in the Northern Territory.



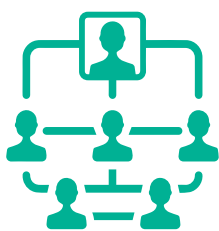
OUR VISION

The Northern Territory is a better place because of international students.

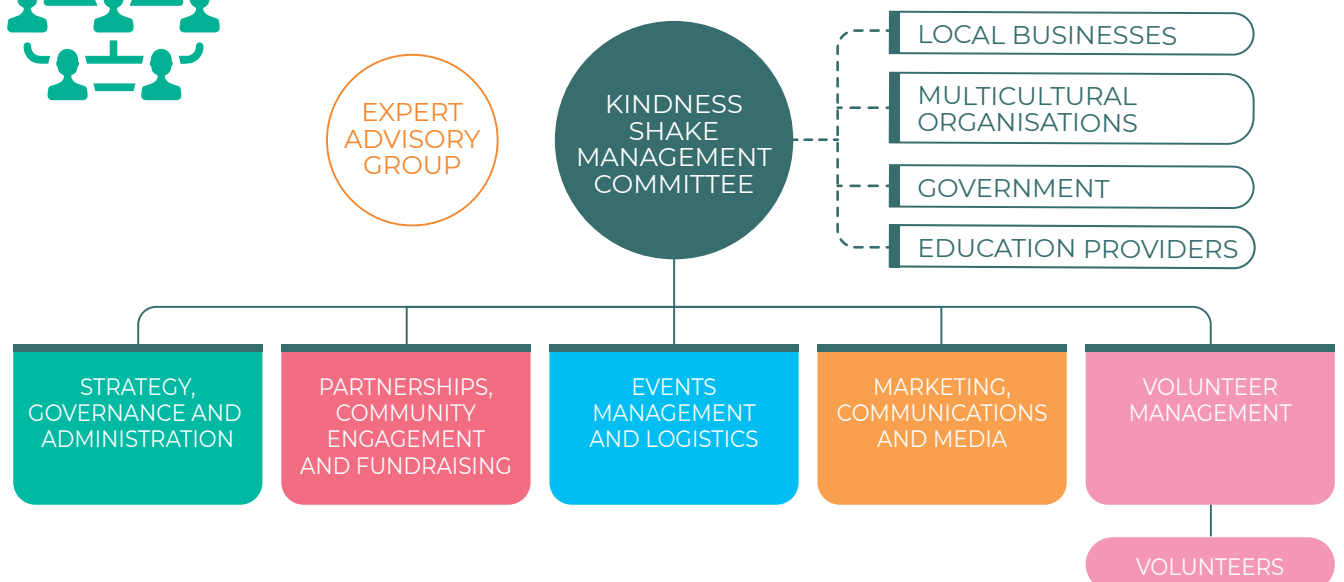
OUR VALUES

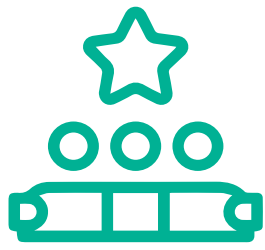


- Kindness
- Friendship
- Acceptance
- Diversity
- Teamwork



OUR STRUCTURE





OUR PEOPLE

Ali Dhirani
Tanzania



STRATEGY, GOVERNANCE AND ADMINISTRATION

Key Responsibilities

- Administration
- Budgets
- Bookkeeping
- Grants
- Legalities
- Membership
- Awards

Xin (Crystal) Lu
China



INTERNATIONAL STUDENTS' ENGAGEMENT BY EDUCATION PROVIDERS



Alana Kaye 6%	ICAE 4%
Australia Careers Collage 4%	IHBC 6%
Charles Darwin University (CDU) 72%	Other 7%
	N/A 14%

Denis Mitrov
Switzerland



PARTNERSHIPS, COMMUNITY ENGAGEMENT AND FUNDRAISING

Key Responsibilities

- Identify strategic opportunities and potential partnerships - collaborations
- Maintain ongoing relationships with stakeholders.
- Fundraising
- Lead sponsorships, partnerships and collaborations process
- Community Engagement
- Attend events on behalf of KS



CRYSTAL ZHAO

Executive Assistant and Project Leader

Yuqing Zhao, also known as Crystal, comes from Xi'an, China and has been in Australia since 2016.

She is currently studying Master of Teaching (Early childhood and primary) at Charles Darwin University. Before coming to Darwin, she completed her undergraduate degree at Griffith University, majoring in International Tourism and Hotel Management.

Crystal has three and a half years of volunteering experience at the Griffith University Chinese Cultural Association Gold Coast, and for the third year, she was the president.

Through the experience of being a volunteer, Crystal has mastered a lot of skills in organising events such as risk version, event process design and sponsorship seeking, and so on.

Her dream job is to become an event planner because she is fond of communicating with people from different cultural backgrounds.

She is keen on organising the content and the structure of the events. She believes that she and her team members can bring meaningful activities to students and the community. Crystal believes that this kind of work aligns with her value.

She has two years of working experience in H Property Group where she worked as an administrative assistant.

Crystal loves Darwin because it is a multicultural and inspiring city.

Yuqing (Crystal) Zhao
China





VICTOR DINAKAR

Victor is from India and he's currently a CDU student, where he's completing a Master of Information Technology Software Engineering.

Victor started his journey more like a participant in Kindness Shake events. He was truly inspired by the work of the Kindness Shake volunteers in organizing events that benefit the welfare of the international student community. As a result of this, he decided to join the Kindness shake family where he actively participates in event such as Skill Up to Scale up and the Kindness Festival.

Volunteering has helped him make friends when he first came to Darwin, networking with industry experts, and maximise opportunities in his career path.

He has a good time volunteering and he has particularly enjoyed the Kindness Shake Festival 2022. He felt positivity all over the place, experienced an eye-feasting festival, and had a fantastic time meeting new people, gaining exposure, creating a network of friends, and learning many new things.

One of the things he always cherishes is that as a volunteer he was awarded a Certificate of Recognition as a volunteer in the NT.

Even with a full-time job, he would never stop volunteering. It always brings him joy and provides him with tools for his professional career.

His advice to international students is to get involved and take the initiative in as many volunteer opportunities as possible; there is always the possibility of something good happening when you volunteer.

EVENT MANAGEMENT AND LOGISTICS

Key Responsibilities

- Planning
- Delivery
- Evaluation
- Reporting
- Purchasing



Jimena Espitia
Colombia



Thach Trao (Kylie) Tran
Vietnam



Sunny Liu
China



Manfred Mletsin
Estonia

MARKETING, COMMUNICATIONS AND MEDIA

Key Responsibilities

- Promotion strategy
 - Social Media content creation & advertising
 - Newsletter
 - Video/Photography
 - Media relations and coverage
-
- The past year has seen tremendous growth in Kindness Shake's marketing activities and digital presence. Our three main social media channels have been attracting ever-growing follower numbers including Facebook (3,910+), Instagram (920+) and LinkedIn (660+).
 - From July 2021 to June 2022, Kindness Shake's social media channels had an estimated reach of more than 270,000 people, sharing our work for international students far and wide in the Northern Territory, Australia and broader international communities. The 2022 Kindness Festival in June brought the highest marketing promotions and social media engagement, reaching more than 150,000 people through social media during the promotion period and also engaging with the Territory community through offline advertising and media interviews.
 - As Kindness Shake continues to thrive, showcasing our team, volunteers, international students and stakeholders is instrumental to our core values of kindness and diversity. We hope that all members of the community get to see our work and the incredible talent of international students in the Northern Territory.

SHANTHI ANNAPAREDDY

Shanthi, originally from India, is Currently studying a Masters in Information Technology, Software Engineering. Back home she worked for 2+ years in the IT industry as a system engineer.

After Shanthi came to Darwin, the first event that was announced was the International Student Awards where she first came across Jimena's bio and her volunteering work with Kindness Shake. Later on, she attended a couple of events by Kindness Shake where she met Ben who was very welcoming, and kind and Shanthi loved that Kindness Shake was working with and for the International Students community. It was then when she knew she wanted to be part of the Kindness Shake family.

Shanthi thinks that every event that she volunteers at with Kindness Shake is special in its own way but one session that stood out this semester was Skill Up to Scale Up, where the volunteers had the time to network after the event. By connecting with others, we realise that even though we come from different cultures and we have diverse beliefs we are going through the same problems as international student faces and we experience the same challenges and emotions when we move to a new country. This helped everyone bond over their goals and adventures.

One major tip Shanthi would like to give to the volunteers is to get involved in as many volunteering events as they can. Networking is the key in any new place either to make friends or to come across opportunities!





Ana Nunez
Argentina

VOLUNTEER MANAGEMENT

Key Responsibilities

- Recruitment
- Induction
- Training & Professional Development
- Engagement
- Retention
- Human Resources



Tatenda Mapuranga
Zimbabwe



ROY MA

Roy is an External Auditor, graduated from a Master of Professional Accounting (Professional Practice) at CDU and Bachelor of Commerce from UNSW.

During the pandemic in 2020, Kindness Shake provided a lot of support and relief to international students and the international migrant community in Northern Territory. Being an international student who benefited from the campaign, Roy decided to join Kindness Shake as part of its expansion to maximise the benefit to the community.

Roy's favourite session in Kindness Shake was the Lingo to Mingle event where international students are encouraged to network with people from different cultural and language backgrounds.

Roy's tip for new volunteers is not to be afraid to make mistakes. It's about trial and error.





OUR PERFORMANCE

OVERVIEW OF KINDNESS SHAKE
PROJECTS AND INITIATIVES



OUR AUDIENCE

2338 /

International
Students

1401 /

Others and Temporary
Visa Holders



FRIDAY FOOD SERVICE

JUL-OCT 2021

An initiative in response to the lockdown and restriction challenges faced by International Students in Darwin where they received a weekly fresh meal, a food hamper and a warm smile.

Project Outcomes

- 900 meals
- Partnered with more than 10 organisations
- More than 80 volunteer hours



KINDNESS Festival

JUL 2021

The Kindness Shake held the inaugural Kindness Festival on 31st July 2021 at the Darwin Waterfront, with the theme "Celebrating Our Diversity". The primary aim of the festival was to showcase the importance and value of international students in the NT while portraying the endless ways the community can work together, regardless of the difficult time the world was experiencing.

Project Outcomes

- 4000 Attendees from more than 48 nationalities
- 30 Performances
- 10 different activities
- 26 Stalls with multi-cultural groups, community organisations and education providers
- 80 Volunteers

JUL 2021 - MAY 2022

Lingo To Mingle was a monthly event where all international students in Darwin were welcomed to practice English or any other language they would like to improve, such as Korean, Vietnamese, Mandarin, Spanish, Hindi, Nepali and more in a fun environment where they can meet like-minded locals and/or international students.

Project Outcomes

- 5 events
- More than 150 registrations
- 20+ nationalities



SEP 2021

'Meet a Local' is a series of networking events, developed by the Rotary Club of Darwin Sunrise in collaboration with Kindness Shake, which aims to remove barriers and provide opportunities for international students to learn new skills, practise English and make local acquaintances. In August 2022 we had the last session.

Project Outcomes

- 450 Registrations
- Partnered with Darwin Sunrise Rotary Club
- 3 guest speakers

MEET A LOCAL





MAR 2022

The Cultural & Immersion program for International Students "Experiencing Darwin's culture & resilience" consisted of two exciting days where we discovered and understood what makes the NT different and unique. Students learnt and experienced the NT by being exposed to the opportunities available when living, studying, and working in the NT. This project provided tools and strategies to international students to manage their mental health, especially culture shock that they may experience as a result of moving overseas or interstate.

Project Outcomes

- 103 registrations
- 2 days of activities



JUN 2022

International Student Photo Competition provides students with an opportunity to practice using visual tools to communicate with other people. The works showcase the creativity and talent of all the international students who is living in NT.

Project Outcomes

- More than 20 submissions
- More than 50 artworks

MAR 2022

The aim was to encourage international students living in the Northern Territory to show their talents and engage with the community as a suitable way to socialize, providing a harmonious life and study environment. We want to enrich the Territory international student experience, showcase the Territory as a study destination and provide students with an opportunity to shine and expand their networks.

Project Outcomes

- 12 Auditions
- 8 multi-cultural performances
- 4 Winners
- 150 Attendees



MAR & AUG 2022

Series of employability webinars and networking events sponsored by the Northern Territory Government. Throughout the series, we helped students and recent graduates improve their work-ready skills, enhance their employability, build networks, and answer all their questions (online and in person). At our events international students were welcomed into our community of driven students and graduates, all seeking to improve the employability skills and brighten the futures of all

Project Outcomes

- More than 500 Registrations
- Over 20 guest speakers
- Cover several different industries, such as engineering, IT, accounting, hospitality, nursing, and teaching.
- 35 volunteers
- Helped over 100 international students to land their dream jobs





kindness Festival 2022

AUG 2022

The Kindness Shake held the Kindness Festival on 25th June 2022 at Darwin Waterfront, with the theme "How do you show Kindness?". The primary aim of the festival was to showcase the importance and value of international students in the NT while portraying the endless ways the community can work together, regardless of the difficult time the world is experiencing.



INTERNATIONAL STUDENT DAYS OUT

OCT 2022

On the 9th of October, 31 students participated in this trip. There were students from 10 countries: China, Vietnam, Indonesia, Korea, Poland, Nigeria, India, Nepal, and Uzbekistan, and three students were First Nations Students. We went to the Adelaide River where we saw the jumping crocodiles. We also visited Litchfield National Park: Wangi Falls, Buley Rockholes and, Florence Falls and on the way back we stopped at Casuarina beach to enjoy a beautiful sunset. During the trip five students shared their journeys as international students, which was truly inspirational for everyone in the group.

Project Outcomes

- Participants from 10 countries include 3 First National students
- In partnership with Charles Darwin University's College of Education and Indigenous Leadership Group

Project Outcomes

- 4000 Attendees from more than 47 countries
- 35 Performances
- 10 Stalls with multi-cultural groups, community organisations and education providers
- Multicultural Fashion Parade
- 64 Volunteers with 95% of international students
- Partnered with 7 local restaurants









OUR MILESTONES & ACHIEVEMENTS

3 YEAR SPONSORSHIP AGREEMENT WITH CDU
AND NT GOVERNMENT'S STUDYNT

HIRING OF OUR FIRST EVER PAID STAFF

NT MAJOR EVENT GRANT FOR THE KINDNESS FESTIVAL

COMMUNITY BENEFIT FUND GRANT FOR THE FESTIVAL

IS WELLBEING GRANT FOR SKILL UP AND CULTURAL IMMERSION

FUNDRAISER AT THE DECKCHAIR CINEMA

VOLUNTEER BARBEQUE, THANK YOU RECEPTION AND
VOLUNTEER END OF THE YEAR DINNER TO ACKNOWLEDGE
THE WONDERFUL WORK OF OUR VOLUNTEERS

WE HELD OUR FIRST AGM



KINDNESS

2300+
volunteer hours

GROWTH

127 volunteers

RECOGNITION

Our Volunteer Managers, Tatenda and Ana, received a 'Highly Commended' Award at the NT Volunteer of the Year Awards for their volunteer management efforts. Also, Jimena was awarded 'Study NT International Student of the Year' and Sunny 'Study NT International Student Volunteer of the Year'. We are so proud of our team!



LEARNING

31 Professional development and team building hours

LEADERSHIP

We were happy to see Tom step up as a Senior Volunteer Coordinator and Roy as Grant and Awards Manager. Also, it was great to see Yok, Barbara and BB as Team Leaders in our festival. We are all about empowering our volunteers!

2021-22 FINANCIAL OVERVIEW

KINDNESS SHAKE INCORPORATED

ABN: 72 451 262 337

Special Purpose Financial Report For The Year Ended 30 June 2022

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KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022
COMMITTEE REPORT

The Committee Members submit the financial report of Kindness Shake Incorporated for the 12 months ended 30 June 2022.

Committee Members

The names of Committee Members throughout the period 1 July 2021 to 30 June 2022 and at the date of this report are:

Benjamin Poveda Alfonso	(President/ Chairperson)
Sunny Liu	(Vice Chairperson)
Ali Dhirani	(Treasurer)
Ana Nunez	(Secretary)
Tatenda Mapuranga	(Committee member)
Manfred Mletsin	(Committee member)
Jimena Espitia	(Committee member)
Denis Mitrov	(Committee member)
Yuqing (Crystal) Zhao	(Committee member)
Thach Trao (Kylie) Tran	(Committee member)
Xin (Crystal) Lu	(Committee member)

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

Principal Activities

The Association was incorporated on 8 June 2020.

The principal activities of the Association during the financial year were to provide any form of support, such as free meals and employability and also social engagement and welfare/well-being improvement of international students and migrants in the Northern Territory.

Significant Changes

No significant change in the nature of these activities occurred during the year.

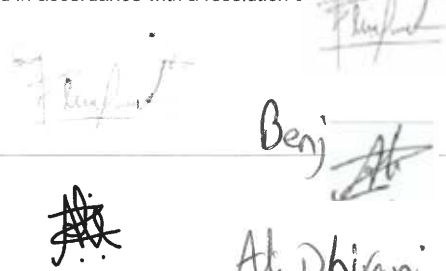
Operating Result

The Association's operating profit for the 12 months ended 30 June 2022 amounted to \$31,205 (2021: \$30,219).

Events After the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation in future financial years.

Signed in accordance with a resolution of the Committee on:


Benj
Ali Dhirani

29th

Dated this **Wednesday**

day of **07**

December
~~November~~

2022

AUDITOR'S INDEPENDENCE DECLARATION**UNDER SECTION 60-40 OF THE AUSTRALIAN CHARTITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012****TO THE MEMBERS OF THE KINDNESS SHAKE INC.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

- (i) No contraventions of the auditor independence requirements as set out in Section 60-40 of the *Australian Charities Not-for-profits Commission Act 2012*, in relation to the audit, and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner

Dated: 7 December 2022

Nexia Edwards Marshall NT

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KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Note	12 months ended 30 June 2022 \$	13 months ended 30 June 2021 \$
Income			
Grants	2	177,137	177,002
Donations		4,390	2,249
Sponsorship		2,546	17,000
Service Fees		17,091	-
Sundry Income		1,299	117
Total Income		202,463	196,368
Expenses			
Advertising & Marketing		34,365	7,474
Administration and office expenses		15,215	10,464
Service Fees		4,744	5,400
Insurance		1,353	2,895
Friday food service		2,903	42,443
Food and drinks for events		25,948	58,990
Infrastructure for Festival		42,533	-
Activities and Games		12,107	-
Utilities		5,444	-
Wages and payroll expenses		2,392	14,807
Vouchers and gifts		962	11,773
Staff costs		3,134	2,152
Audit fees		2,460	2,000
Sundry expenses		17,698	7,751
Total Expenditure		171,258	166,149
Net Operating profit		31,205	30,219
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		31,205	30,219

The accompanying notes form part of these financial statements.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	12 months ended 30 June 2022 \$	13 months ended 30 June 2021 \$
ASSETS			
CURRENT ASSETS			
Cash and bank	3	54,976	71,533
Trade and other receivables	4	11,500	27,959
TOTAL CURRENT ASSETS		66,476	99,492
TOTAL ASSETS		66,476	99,492
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	5,052	69,273
TOTAL CURRENT LIABILITIES		5,052	69,273
TOTAL LIABILITIES		5,052	69,273
NET ASSETS		61,424	30,219
MEMBER'S FUNDS			
Retained surplus		61,424	30,219
MEMBERS' FUNDS		61,424	30,219

The accompanying notes form part of these financial statements.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Note	Retained Surplus	Total Members' Funds
		\$	\$
Balance at 1 June 2020		-	-
Comprehensive income :			
Profit for the period attributable to members of the entity		30,219	30,219
Other comprehensive income for the year		-	-
Total comprehensive income attributable to members of the entity		30,219	30,219
Balance at 30 June 2021		30,219	30,219
Balance at 1 July 2021		30,219	30,219
Comprehensive income :			
Profit for the period attributable to members of the entity		31,205	31,205
Other comprehensive income for the year		-	-
Total comprehensive income attributable to members of the entity		31,205	31,205
Balance at 30 June 2022		61,424	61,424

The accompanying notes form part of these financial statements.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
STATEMENT OF CASH FLOWS FOR THE FOR THE YEAR ENDED 30 JUNE 2022

	Note	12 months ended 30 June 2022	13 months ended 30 June 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and other receipts		149,315	238,016
Payments to suppliers and employees		(165,872)	(166,483)
Net cash provided (used in) by operating activities	7	<u>(16,557)</u>	<u>71,533</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Net cash (used in) investing activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan repayments		-	-
Net cash (used in) financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		(16,557)	71,533
Cash on hand at beginning of financial year		71,533	-
Cash on hand at end of financial year	3	<u>54,976</u>	<u>71,533</u>

The accompanying notes form part of these financial statements.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 1 Summary of Significant Accounting Policies

Financial Reporting Framework

The Committee Members have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the reporting requirements of the Northern Territory of Australia Association Act 2003 and the Australian Charities and Not for Profits Commission Act 2012. The Committee Members have determined that the Association is not a reporting entity. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have 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 Committee Members have determined are appropriate to meet the needs of Members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements were authorised for issue on ~~7 November~~ ^{December} 2022 by the Committee Members of the Association.

Statement of Compliance

The financial statements have been prepared in accordance with the Northern Territory of Australia Association Act 2003 and with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures; as appropriate for Not-for-Profit oriented entities.

The Association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the Association does not have any subsidiaries, associates or joint ventures. Hence the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

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

Accounting Policies

(a) Revenue and Other Income

Contributed Assets

The Association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

Operating Grants, Donations and Bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 1 Summary of Significant Accounting Policies (Cont.)

(a) Revenue and Other Income (Cont.)

Capital Grant

When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

Other Income

Membership fees, sponsorships and donations are recognised on receipt.

Income from Sales of Goods and Services

Revenue from the rendering of a service or sale of goods is recognised upon the delivery of the service and or goods to the customer. Discounts are not provided with the sale of these items.

A receivable will be recognised when the goods are delivered. The Association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due.

All revenue is stated net of the amount of goods and services tax.

Note 1 Summary of Significant Accounting Policies (Cont.)

The Association as Lessee

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

For leases that have significantly below market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn / concessionary leases), the Association has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

Initial Recognition and Measurement

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Note 1 Summary of Significant Accounting Policies (Cont.)

Classification and Subsequent Measurement

All financial liabilities are subsequently measured at: amortised cost; or fair value through profit or loss.

Any gains or losses arising on changes in fair value are recognised in profit or loss.

Financial assets are subsequently measured at: amortised cost; fair value through other comprehensive income; or fair value through profit or loss

A financial asset that meets the following conditions is subsequently measured at amortised cost: the financial asset is managed solely to collect contractual cash flows; and the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income: the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Association initially designates a financial instrument as measured at fair value through profit or loss if: it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset: the right to receive cash flows from the asset has expired or been transferred; all risk and rewards of ownership of the asset have been substantially transferred; and the Association no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Association elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337

Note 1

(c)

Impairment

The Association recognises a loss allowance for expected credit losses on :

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables; and
- contract assets (eg amount due from customers under contracts).

Loss allowance is not recognised for :

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approach to impairment, as applicable under AASB 9 : Financial Instruments :

- the simplified approach.

Simplified Approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

The approach is applicable to :

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivable is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of Expected Credit Losses in Financial Statements

At each reporting date, the Association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(d)

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the assets are not primarily dependent upon the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Note 1 Summary of Significant Accounting Policies (Cont.)

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Contract assets are recognised when the Association has transferred goods or services to the customer and or completed required performance obligations, but has yet to establish unconditional rights to consideration. Contract assets are treated as financial assets for impairment purposes.

(9) 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 (ATO).

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

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

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year. The comparative amounts for 2021 are for the 13 months ended 30 June 2021.

Trade and other receivables include amounts due from clients for fees and services provided, from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 1	Summary of Significant Accounting Policies (Cont.)
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(I) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Association during the reporting period that remain unpaid at the end of the reporting period. Trade payables are recognised at their transaction price. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(m) Contract Liabilities

Contract liabilities represent the Association's obligation to transfer goods or services to a customer or complete required performance obligations and are recognised when a customer pays consideration, or when the Association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier), before the Association has transferred the goods or services to the customer and or completed required performance obligations.

(n) Critical Accounting Estimates and Judgements

The Members evaluate estimates and judgements incorporated into the financial statements 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 within the Association.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Key estimates

(i) Impairment- General

The Association assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Association that may be indicative of impairment triggers.

(ii) Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2022 amounted to \$Nil (2021: \$Nil).

Key judgments

(i) Performance Obligations Under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 1

Summary of Significant Accounting Policies (Cont.)

(o) Fair Value of Assets and Liabilities

The Association measures some of its assets at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Association at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Association's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(p) Economic Dependence

The Association is dependent on the NT Government, donations and sponsors for the majority of its revenue to operate its programs. At the date of this report, members believe that in future they will have operative cash flows as they will continue to receive those incomes. The Committee has no reason to believe that the above government departments will not continue to support the Association. The operations and future success of the Association is dependent upon the continued support and funding by the government bodies and the achievement of operating surpluses and positive operating cash flows.

(q) New and Amended Accounting Standards and Policies Adopted By The Association

There were no new Accounting Standards or Interpretations issued by the Australian Accounting Standards Board (AASB) which were mandatory for the current reporting period that were applicable to the Association.

KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2022

Note 2 Grant Income

	12 months ended 30 June 2022 \$	13 months ended 30 June 2021 \$
Northern Territory Government Grants	112,237	241,902
Grant brought forward	64,900	-
Grant carried forward	-	(64,900)
Total Grant Income	177,137	177,002

Note 3 Cash and Bank

Cash at Bank - Online Saver ANZ	687	1,527
Cash at Bank - Business Advantage	54,289	70,006
Total Cash and Bank	54,976	71,533

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and Cash equivalents	54,976	71,533
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Note 4 Trade and Other Receivables

Current

Trade receivables	11,500	23,252
	<u>11,500</u>	<u>23,252</u>

Other Receivables :

GST Receivable	-	4,707
Other Receivables	-	-

Total current trade and other receivables	11,500	27,959
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Note 5 Trade and Other Payables

Current

Trade payables	-	-
Other liabilities- PAYG	115	2,373
Accrued expenses	2,460	2,000
GST payable (net)	2,477	-
Contract liability- grant funded programme	-	64,900

Total Trade and Other Payables	5,052	69,273
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KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
NOTES TO THE FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2022

Note 6 Events after the Reporting Period

The Committee Members are not aware of any significant events since the end of the reporting period that have significantly affected, or may significantly affect the Corporation's operations, the results of those operations, or the Association's state of affairs in future financial years.

Note 7 Cash Flow Information

	12 months ended 30 June 2022	13 months ended 30 June 2021
	\$	\$
Reconciliation of Cash Flow from Operating Activities with current year profit		
Current year profit attributable to Members of the entity:	31,205	30,219
Non-cash flows in current year surplus:	-	-
Changes in assets and liabilities:		
— (Increase)/Decrease in trade and other receivables	16,459	(27,959)
— Increase/(Decrease) in trade and other payables	(64,221)	69,273
Total Operating Cash Flows provided by (used in) operations	(16,557)	71,533

Note 8 Capital and Lease Expenditure Commitments

(a) Operating Lease Commitments

The Association has no lease commitments as at 30 June 2022.

The Association has signed a non-legally binding Memorandum of Understanding agreement on 7 May 2021, with Melaleuca Refugee Centre, to use the office space and other facilities at 24 Mclachlan Street, Darwin City NT 0800. This arrangement is in place for a period of up to 12 months from execution date.

(b) Capital Expenditure Commitments

The Association has no capital commitments as at 30 June 2022 (2021 : \$Nil).

Note 9 Contingent Liabilities

The Committee is not aware of any contingent liabilities as at 30 June 2022 (2021 : \$Nil).

Note 10 Other Related Party Disclosure

There were no related party transactions in 2022 (2021 : \$Nil)..

Note 11 Association Details

The registered office and principal place of the Association is 24 Mclachlan Street, Darwin City NT 0800 and postal address is Unit 10, 1 Eric Street Alawa NT 0810.

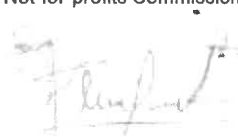
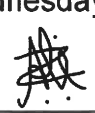


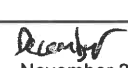
KINDNESS SHAKE INCORPORATED
ABN: 72 451 262 337
DECLARATION BY COMMITTEE MEMBERS
FOR THE YEAR ENDED 30 JUNE 2022

The Committee Members have determined that the Association is not a reporting entity and that this special purpose financial report is prepared in accordance with the accounting policies stated in note 1 to the financial statements.

The Committee Members declare that the financial statements as set out on page 3 to 16 are in accordance with the requirements of the *Northern Territory of Australia Association Act 2003* and with the *Australian Charities and Not for Profits Commission Act 2012* and:

- 1 Comply with Australian Accounting Standards as described in Note 1 to the financial statements;
- 2 Give a true and fair view of the financial position of the Kindness Shake Incorporated as at 30 June 2022, its performance and cash flows for the year ended on that date; and
- 3 At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This declaration is made in accordance with a resolution of the Committee Members and with subsection 60.15 (2) of the Australian Charities and Not-for-profits Commission Regulation

 _____ Dated Wednesday 07th  _____ Dated Wednesday 07th	 Benjamin _____  Ali _____  November 2022
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE KINDNESS SHAKE INC.
REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Qualified Opinion**

We have audited the accompanying financial report of Kindness Shake Inc.(the "Association"), which comprises the statement of financial position as at 30 June 2022, statement of profit or loss, 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 declaration by members of the committee.

In our opinion, except for the effects if any on the financial report of the matters referred to in the Basis for Qualified Opinion section of our report, the accompanying financial report of Kindness Shake Inc., is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Northern Territory of Australia Associations Act 2003*, including:

- (a) Giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements and Division 60 of *Australian Charities and Not-for-profits Commission Regulation 2013*.
- (c) the accounts of the Association have been properly prepared and are in accordance with the books of account of the Association.

Basis for Qualified opinion

The Association has determined that it is impracticable to establish control over the collection of income related to donations, sponsorship, services fees and sundry income prior to entry into its financial records. Accordingly, as the evidence available to us regarding the collection of donations, sponsorship, services fees and sundry income was limited, our audit procedures with respect to this income was restricted to amounts recorded in the financial records. We are therefore unable to express an opinion whether such income obtained by the Association is complete.

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 Association in accordance with the auditor independence requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, 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 qualified 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 Kindness Shake Inc. financial reporting responsibilities to meet the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Northern Territory of Australia Associations Act 2003*. 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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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE KINDNESS SHAKE INC.

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)

Responsibilities of the Committee Members for the financial report

The committee members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial statements and the *Northern Territory of Australia Associations Act 2003* and the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee members determine is necessary to enable the preparation of the 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 committee members are responsible for assessing the Association'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 committee members either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibility 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 to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by committee members.
- Conclude on the appropriateness of the committee members' 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 Association'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 Association 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.



OUR PARTNERS



39 / SPEAKERS - GUEST

83 / ORGANISATIONS & LOCAL
BUSINESS (CONNECTION
OR PARTNER UP)



