

THE BELLYFUL NEW ZEALAND TRUST

Performance Report

For the year ended 31 March 2016



bellyful

Contents

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

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Compilation Report

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Compilation Report to the Trustees of The Bellyful New Zealand Trust

Scope

The Bellyful New Zealand Trust ("**Bellyful**") has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000, for the last two annual reporting periods. This is the first year of its adoption in light of the requirements of the Charities Act 2005.

These statements have been prepared in accordance with the accounting policies described in the notes to this performance report.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate for the purpose that the financial statements are prepared.

No Audit or Review Engagement Undertaken

These financial statements have been compiled using the information from the accounting system. No independent audit or review engagement has been performed.

Entity Information

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'Who are we?', 'Why do we exist?'

Legal Name of Entity

The Bellyful New Zealand Trust.

Type of entity and legal basis

The Bellyful New Zealand Trust is an Incorporated Society registered under the Incorporated Societies Act 1908.

Registration number with Charities Services

CC46995

Vision Statement

A Bellyful branch in reach of every New Zealand family who needs us.

Mission Statement

To cook and deliver meals to families with newborn babies and families with young children who are struggling with illness, where there is little or no family or social support.

Bellyful Structure

Bellyful is governed by a Board of Trustees with an Executive Director managing operational matters.

The members of the governing body are as follows:

* Jacqui Ritchie (Founder / Trustee)

* Iris Richter (Chair)

* Fiona Morris (Trustee)

* Jennie Wyllie (Trustee)

* Leigh Taggart (Trustee / Treasurer)

* Stephanie Fink (Executive Director)

The Board of Trustees meet on a monthly basis. All Trustees and the Executive Director are volunteers.

Bellyful operates a branch structure with a centralised shared service centre. There are currently 18 branches - with 13 in the North Island and 5 in the South Island.

Each branch is managed by a Branch Co-ordinator assisted by various other roles depending on the size of the branch. Two Area Managers oversee and support the Branch Co-ordinators.

Funds raised at branch level are retained and used in the local communities, except for an administration fee and a 10% fundraising fee which are transferred to the national office to support shared central costs.

Main Sources of Bellyful's Cash and Resources

Bellyful's primary sources of funding are donations and fundraising activities.

Grant funding and corporate sponsorship are being targeted as growth funding streams for future years.

Entity Information

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'Who are we?', 'Why do we exist?'

Main Methods Used by Bellyful to Raise Funds

Fundraising activities include cake sales, movie nights, quiz nights, garage sales, 'Girls Night Out' events, sausage sizzles, selling Entertainment books, catering for events, photo shoots and any other activity that can help raise funds.

Bellyful also raises funds from a number of corporate community support programmes including Z Energy and The Warehouse Group.

The Bellyful website has a donation page that generates personal donations via the '*givealittle*' portal. Donations are usually tagged to a specific Bellyful branch.

Main Source of Referrals for Bellyful Services

Bellyful receives referrals from a wide range of people and organisations. Referrals from health professionals include Plunket nurses, midwives, social workers, neo-natal units, Post Natal Distress services and other related maternity services. Bellyful also receives referrals from pre-schools, grand-parents, friends, work colleagues and the families themselves. Referrals are usually made via our website or via a phone call to our 0508 Bellyful number.

Bellyful's Reliance on Volunteers and Donated Goods or Services

Bellyful has approximately 450 volunteers operating from 18 branches across New Zealand. The charity receives a large variety of donated goods and services including ingredients for the meals we cook, food items and prizes for our fundraising activities and discounted professional services. These donations have not been recorded in these accounts.

Physical Address

Bellyful does not have a permanent office space - everyone works from their own homes.

Postal Address

PO Box 709, Pukekohe, New Zealand, 2340

Approval of Financial Report

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of The Bellyful New Zealand Trust for year ended 31 March 2016. These financial statements have not been audited.

APPROVED

Leigh Taggart

Board Trustee

Date



2 Sept 2016

Jennie Wyllie

Board Trustee

Date



2 Sept 2016

Statement of Service Performance

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To deliver meals, support families, serve communities and engage volunteers.

	2016	2015
Description and Quantification of the Entity's Outputs		
Number of meals delivered	15,000	Not available
Number of families assisted	3,000	Not available
Number of communities served	18	16
Number of volunteers	450	Not available

The record keeping for the number of meals delivered, the families assisted and the volunteers engaged has not been accurately recorded for the financial years shown above. Therefore, best estimates have been provided for 2015/16.

A new system of managing this information was introduced in April 2016 and accurate figures will be available from 2016/17 onwards.

Additional Output Measures

When Bellyful receives a referral, it checks to ensure that the need is consistent with our mission before offering to deliver our services. This means that some referrals are not met. In future, Bellyful will record the total number of referrals received, those fulfilled, those declined by the family and those declined by the branch.

Nominations and Achievements

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Volunteer and branch recognition

Bellyful volunteers are the beating heart of our organisation. The contributions they make to their respective communities are incredible. Bellyful acknowledges and celebrates all of the hard work that our volunteers contribute, but it is especially rewarding when their contribution is recognised and acknowledged by others. The following nominations were awarded to our branches or volunteers during the financial year.

Christchurch branch

Ann Gargiulo - Recipient Co-ordinator - Volunteer Recognition award from Volunteering

Geraldine branch

Nominated for the Trustpower/Timaru District Council Community Awards - July 2015.

Invercargill branch

Second in Trust Power Community awards in Health & Wellbeing.

Tauranga branch

Runners up for the Health and Wellbeing Section of the Trust Power Community Awards awarded August 2015.

Wellington South branch

Finalists in the Health & Wellbeing category, Wellington Airport Regional Community Awards.

National level recognition

Bellyful was delighted to be invited to showcase its work at the Royal visit in November 2015. Camilla, HRH Duchess of Cornwall, donned a Bellyful apron and helped out at an Auckland cook-a-thon, surrounded by Bellyful volunteers from across the country. Bellyful received extensive media coverage in magazines, on the national news and on radio.

Semifinalist for the Mitre 10 NZ Community of the Year awards 2016 - February 2016

Gratitude from Others

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Gratitude from our recipients & referrers

We know that Bellyful's vision is truly appreciated when we receive words of thanks from our recipients and those that refer families to us. This selection of thank you messages illustrates the difference that we are making. (Please note that names have been removed from quotes).

Gratitude from recipients:

"Bellyful thank you so much we have received many meals . I've just had my third and with three under 5 I'm struggling with the day to day stuff . We have never received anything like this before . And can't believe the kindness of your organisation . When I can, I would love to come and help you out and in turn help others in my situation . It truly takes a village to bring up a child and in this day and age we are often out on our own with that lack of community . My husband and I truly appreciate the meals . Thanks again"

"I just wanted to say a huge thank you for the beautiful meals you and your kind mums made for us. I really appreciated it! And has been just wonderful at the end of the day."

From our Facebook page - July 15

"I just wanted to thank you so much for delivering dinner to my family tonight. My partner was able to spend this afternoon in nicu with our boys, go home and easily give our big kids tea. Everyone loved it and I am so grateful. Thank you, the help is appreciated"

"Thank you so much Bellyful Hamilton. The meals you delivered to us were so delicious. I was so much more at ease in hospital with our baby knowing my husband had some frozen meals to just 'heat-and-eat' for himself and our three older children. You ladies are amazing" August 15

KiaOra Bellyful ladies!! My baby came three weeks early he wasn't due to come until 6/11....the meals I received last week are so delicious and such a huge help....still getting used to looking after my family plus feeling like a cow so a few nights off from cooking and cleaning up means more sleep time haha. Thank you again!!

"Hi, you guys have been my lifesaver and i am sooooo grateful to you. These times are hard and stressful and i want to say THANK YOU!"

"Last week, on the suggestion of my friend, I contacted Bellyful and have now had two deliveries to my door (what a treat I must have looked this morning!). I'm recovering from surgery with a 6 month old baby girl and two jobs at the moment so be able to come home, and not just stare into the fridge for 15 minutes deciding what to do. This is an amazing thing you guys are doing. Keep on doing it!"

Gratitude from Others

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Gratitude from our recipients & referrers

"I just wanted to say a belated thank you for the meals you provided, and send you this picture (sorry about the poor quality) of my son tucking into the spaghetti bolognese. It was the first meal he'd eaten without complaint for a couple of weeks, and he even asked for more. The meals couldn't have come at a better time - especially the second lot, as our six week old ended up being admitted to hospital for a few days over that time (thankfully all tests came back clear and she's fine now)."

"Hi, thank you so so much for the meals. We had the bolognese tonight and it was so tasty! Also amazing to not have to think about tea. Thank you to all your volunteers for such a great service - you're heroes at our place tonight!"

"A huge, massive thank you for the meals! This means so much to our family, especially on days where our son (aged 10) has to be in hospital for chemo or when he's in quarantine, those days are the hardest to do the regular domestic duties including cooking, we don't have family around who can step in and lighten the load so this means so much, and when I saw the mini cupcakes I actually cried, to have a treat included was just the nicest touch ever ♥ thank you"

Gratitude from referrers:

"Many thanks for what Bellyful is doing. I am getting incredible feedback, the mums are overjoyed." (received from a Plunket nurse)

"Just wanted to give some feedback I received from our client about your service. Our client was totally amazed with the meals she received. She has asked that I relay how thankful she is, the meals were so helpful for her and her son. She also wanted you to know the meals were delicious and her son loved them. Many thanks to all at Bellyful!" (received from Pregnancy Help Inc.)

*I just want to say how much your service is appreciated! The meals you delivered to the XX Family were just amazing. Mum was just so over the moon to receive the meals. Thanks again."
(received from a Midwife May 2015)*

Gratitude from Bellyful

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Gratitude to our donors, sponsors and supporters

Bellyful feels very privileged to have a wide and growing number of supporters. That support comes in a variety of shapes and sizes. We are truly thankful for every single offer of support.

Financial support includes one-off cash donations, regular donors, corporate programmes, supermarket vouchers, discounts at retailers, donations from Point-of-Sale collection boxes & grants.

Non-financial support comes through donations of ingredients for cook-a-thons, donations of prizes for fundraising activities, professionals offering their services free or at a discounted rate and from all the wonderful people that support our fundraising events across the country.

Ambassadors

We are very privileged to have Pippa Wetzel and Jesse Mulligan as our Bellyful Ambassadors. A video show-casing their support is on our website and Pippa kindly attended the royal visit this year.

Individual donors

Bellyful has received a number of significant donations from some very special individuals this year. Many of these donors wish to remain anonymous, so you know who you are and we thank you from the bottom of our hearts.

Third party fundraisers

There are also a wonderful group of supporters who do their own fundraising activity and donate the proceeds to Bellyful - you are all amazing, beautiful people. You haven't been named here, but you know who you are - thank you so much from us all.

Working together with other community groups

Bellyful has some amazing links into other community support groups. Many of these groups are also charities and they offer to support Bellyful in a number of different ways. This year, we had financial support or donated services from the following groups:

Altrusa
Auckland Central Multiple Birth Corporation
Christchurch Boys High School
Ellesmere Freemasons
Hutt City Baptist Church
Knox Church Op Shop
Lions Clubs
North Shore Multiple Birth Club
Plimmerton Inner Wheel
Rotary Clubs
South Island Soroptimists
St Johns Op Shop Community Trust
St Stephens Op Shop

Gratitude from Bellyful

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Corporate support

Z Energy 'Good in the Hood' Programme

This is the fourth year that Bellyful has been honoured to be part of this amazing community focused programme. This year, Bellyful had a token box in 18 different service stations across the country.

The Warehouse 'Bags for Good' Programme

The Warehouse continues to support Bellyful with its 'Bags for Good' programme, where shoppers who purchase a bag are given a token to place in a charity box of their choice. The number of tokens received then determines how much money each charity receives.

Thank you to the following businesses that provided cash donations, sponsorship, discounted services or donations of goods and services to assist either Bellyful branches or Bellyful NZ.

Adelina Photography

Baby on the Move

Baker Boys Limited

Barrett Contractors

Business Management Solutions

DLA Piper

Doppel Limited

FixIT at Home

Frews Contracting

Fulton Hogan

GEO Boyes & Co (LJ Hooker)

Howick Tyre and Alignment

Joe's Garage Franchise Services

Krystle Photography

Mike Pero Real Estate Ltd Fendalton & Cashmere (Special thanks to Lindsay & Marilyn Welch)

Mitre 10

Nail Space

Ray White (Special thanks to Anton Huang)

Sarah Searancke Catering

Trent Building

Trust Power Limited

Soprano Italian Caffè

Southbuild Limited

Stems from Home

Sweet Bakery (Special thanks to Grace Kreft)

Unimed New Zealand

Western Gas Limited

Gratitude from Bellyful

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

Food retailers

Bellyful also gives special thanks to the various retailers around the country that are used to purchase our cook-a-thon ingredients. Many of their staff offer amazing service to our volunteers, with discounts, free deliveries, help loading cars with heavy boxes and so much more !!

Aussie Butcher
Cherrywood Butchery
Countdown
Downey City Butchery
Dunromin Farms
Four Square
Fresh Choice
FreshLink
Fruit King
Fruit World
Geraldine Butchery
Gilmours
Hakanoa Prime Meats
Lake Farm Beef
Mad Butcher Porirua
Moore Wilsons
Moyles supermarket
New World
PAK'nSAVE
Seaside Meats
Tasty Meats Southbridge
Westmeat Christchurch

Trusts & grants

This year Bellyful was honoured to receive funds from the following trusts and grant providers.
Christchurch City Council - Strengthening Communities Fund - Supporting our Christchurch branch with funds for equipment and venue hire
Legacy Trust - financial support for the Tauranga branch
Pelorous Trust - grant funding to support our biennial conference held in May 2016.

Statement of Financial Performance

THE BELLYFUL NEW ZEALAND TRUST
For the year ended 31 March 2016

'How was it funded?' and 'What did it cost?'

	Notes	2016	2015
Revenue			
Donations, fundraising and other similar revenue	1	184,154	170,335
Grants		833	-
Interest		381	238
Other revenue		240	1,143
Total Revenue		185,608	171,716
Expenses			
Volunteer related costs	2	20,289	15,344
Costs related to providing meals	2	114,665	128,130
Other expenses	2	21,965	17,572
Total Expenses		156,919	161,046
Surplus for the Year		28,689	10,670

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

THE BELLYFUL NEW ZEALAND TRUST

As at 31 March 2016

'What the entity owns?' and 'What the entity owes?'

	Notes	31 March 2016	31 March 2015
Assets			
Current Assets			
Bank accounts and cash	4	119,006	87,990
Debtors and prepayments	4	9,280	1,962
Total Current Assets		128,286	89,952
Non-Current Assets			
Property, Plant and Equipment	6	3,116	4,065
Total Non-Current Assets		3,116	4,065
Total Assets		131,402	94,017
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	3,373	213
Income in advance	5	5,536	-
Total Current Liabilities		8,909	213
Total Liabilities		8,909	213
Total Assets less Total Liabilities (Net Assets)		122,493	93,804
Accumulated Funds			
Capital contributed by owners or members	7	100	100
Accumulated surpluses	7	122,393	93,704
Total Accumulated Funds		122,493	93,804

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'How the entity has received and used cash'

	2016	2015
Cash Flows from Operating Activities		
Receipts from providing goods or services	150,610	189,459
Interest, dividends and other investment receipts	1,750	235
Cash receipts from other operating activities	74,443	15,640
GST	11,561	14,886
Payments to suppliers	(209,954)	(209,128)
Total Cash Flows from Operating Activities	28,410	11,092
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	-	(400)
Cash Flows from Other Investing and Financing Activities	2,606	(3,056)
Total Cash Flows from Investing and Financing Activities	2,606	(3,456)
Net Increase in Cash	31,016	7,636
Cash Balances		
Cash and cash equivalents at beginning of year	87,990	80,354
Cash and cash equivalents at end of year	119,006	87,990
Net Change in Cash for the Year	31,016	7,636

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'How did we do our accounting?'

Basis of Preparation

Bellyful has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000 for the last two annual reporting periods. This is the first year of its adoption in light of the requirements of the Charities Act 2005. It previously operated on a cash accounting basis. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that Bellyful will continue to operate in the foreseeable future.

Fundraising and grants

Fundraising and grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a cash or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donations

Donations are accounted for depending on whether or not they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a cash or return condition, the donation is initially recorded as a liability on receipt. The donation is then subsequently recognised within the Statement of Financial Performance as the performance

Donated goods or services (other than donated assets) are not recognised

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the assets is readily obtainable, the donation is recorded at the fair value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Interest income

Interest income is recognised on an accruals basis.

Other income

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

Income Tax

Bellyful is a registered charity under the Charities Act 2005, and accordingly is not subject to income tax.

Statement of Accounting Policies

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

'How did we do our accounting?'

Bank Accounts and Cash

Bank accounts and cash in the Statements of Financial Position and Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

Plant and depreciation

Plant is shown at cost or valuation less any accumulated depreciation. Equipment under \$200 is not capitalised.

Depreciation is provided on a diminishing value basis on all plant.

Plant consists of freezers, for which the depreciation rate has been estimated at 25%.

Comparatives

Comparative information has been taken from the financial statements for the year ended 31 March 2015. Certain amounts in the comparative information have been reclassified to ensure consistency with the current year's presentation.

Notes to the Performance Report

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

2016

2015

1. Analysis of Revenue

Revenue from providing goods or services

Donations Received	80,056	88,985
Fundraising Income Received	95,682	78,706
Sponsorship Income	8,416	2,643
Total Revenue from providing goods or services	184,154	170,334

2016

2015

2. Analysis of Expenses

Volunteer costs

Entertainment	4,291	6,814
Gifts Given	4,466	3,363
Travel Expenses	11,533	5,166
Total Volunteer costs	20,289	15,344

Costs related to providing goods or services

Advertising	871	4,242
Bags	1,641	1,107
Containers	6,226	7,190
Depreciation	948	1,229
Food Purchases	59,868	55,319
General Expenses	2,688	1,857
Motor Vehicle Expenses	70	960
Postage	475	520
Printing & Stationery	4,964	11,957
Promotions / Events	21,642	23,337
Subscriptions	3,196	751
Tea Towel & Apron Costs	349	1,443
Telephone	7,397	12,809
Utensils/Cooking Equipment	1,189	2,187
Venue Hire - For Cooking	3,142	3,222
Total Costs related to providing goods or services	114,665	128,130

Other expenses

Accountancy Fees	1,649	2,620
Bank Fees & Charges	74	96
Conference Costs	509	1,083
Contractors	14,851	9,713
Liability Insurance	1,391	-
Website Costs	3,491	4,060
Total Other expenses	21,965	17,572

Total Expenses	156,919	161,046
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Notes to the Performance Report

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

2016 2015

3. Analysis of National Office levies paid by branches

National office levies

Annual Fee Received from Branches	16,850	12,600
Fundraising Fee Income (from Branches)	13,684	14,062
Levy from Branches to cover National Event	4,200	-
Total national office levies	34,734	26,662

2016 2015

4. Analysis of Assets

Bank accounts and cash

Bellyful NZ Head Office	27,022	21,843
Branch accounts	91,985	66,147
Total Bank accounts and cash	119,006	87,990

Debtors and prepayments

Accounts Receivable	467	-
Other receivables	3,700	-
GST receivable	2,256	1,962
Prepayments	2,857	-
Total Debtors and prepayments	9,280	1,962

2016 2015

5. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	3,373	213
Total Creditors and accrued expenses	3,373	213

Other liabilities

Income in Advance	5,536	-
Total Other current liabilities	5,536	-

Total liabilities

2016 2015

6. Plant and Equipment

Plant and Equipment

Plant	7,403	7,403
Accumulated depreciation	(4,286)	(3,338)
Total Plant and Equipment	3,116	4,065

Notes to the Performance Report

THE BELLYFUL NEW ZEALAND TRUST

For the year ended 31 March 2016

	2016	2015
7. Accumulated Funds		
Accumulated Funds		
Opening Balance	93,804	83,134
Accumulated surplus	28,689	10,670
Total Accumulated Funds	122,493	93,804

8. Breakdown of Reserves

Branch reserves total \$99,467. These are retained at branch level for future operating needs. National office reserves total \$23,026 and will be used for future operating costs.

9. Commitments

The only commitment as at 31 March 2016, is the unspent part of the Christchurch City Council grant. The total amount of the grant received during the year was \$1,369. \$833 had been spent at 31 March leaving \$536 to be spent in the next financial year. This amount is included in Income in Advance at 31 March 2016. The grant was fully spent by August 2016. (Last year - nil).

10. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2016 (Last year - nil).

11. Goods or Services Provided to the Entity in Kind

The value of donated goods and services has not been recorded in these financial statements. However, a description of the entities supporting Bellyful in this way are detailed in the section called "Gratitude from Bellyful".

12. Related Parties

There were no transactions involving related parties during the financial year.

13. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

14. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.