

First Nations Foundation Limited

ACN 117 794 466

Financial Statements

For the Year Ended 30 June 2023

First Nations Foundation Limited

ACN 117 794 466

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For the Year Ended 30 June 2023

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First Nations Foundation Limited

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Directors' Report

30 June 2023

The directors present their report on First Nations Foundation Limited for the financial year ended 30 June 2023.

1. General information

Information on directors

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

Ian Hamm (Chair)

Raylene Bellottie (Deputy Chair)

Michelle Crawford

Melissa Archer

Leah Bennett

Eveanne Liddle

Rajiv Viswanathan

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

Principal activities

The principal activity of First Nations Foundation Limited during the financial year was direct assistance to indigenous Australians and their communities, predominantly through financial literacy training.

No significant changes in the nature of the Company's activity occurred during the financial year.

Members' guarantee

First Nations Foundation Limited is a company limited by guarantee. In the event of, and for the purpose of winding up the company, the amount capable of being called up from each members and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$20 for members that are corporations and \$20 for all other members, subject to the provisions of the company's constitution.

At 30 June 2023 there were seven members having a collective liability of \$ 140 (2022: \$140).

2. Operating results and review of operations for the year

Operating result

The surplus of the Company for the financial year amounted to \$1,019,165 (2022: \$341,514).

The growth in our equity and operational surplus is about building a financially sustainable future for the Foundation. Some of these funds will be invested to build an ongoing income stream whilst part of the funds will be used for research and advocacy to better support First Nations people in the financial services sector.

First Nations Foundation Limited

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Directors' Report

30 June 2023

3. Other items

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Events after the reporting date

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

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of First Nations Foundation Limited.

4. Sign off information

Signed in accordance with a resolution of the Board of Directors:

Director:

Ian Hamm (Chair)

Director:

Raylene Bellottie (Deputy Chair)

Dated 11 December 2023

First Nations Foundation Limited

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Auditor's Independence Declaration to the Directors of First Nations Foundation Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and 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.



Andrew Fisher FCA, Partner (auditor registration number 306364) on behalf of
Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company number 294178 (ACN 115 749 598)

Melbourne, Australia
11 December 2023

First Nations Foundation Limited

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**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2023**

		2023	2022
	Note	\$	\$
Revenue	2	2,969,776	1,733,350
Employee benefits expense		(1,066,003)	(817,821)
Administration expenses		(767,873)	(543,476)
Project expenses		(109,422)	(25,813)
Depreciation expense		(8,166)	(4,726)
Surplus for the year		1,018,312	341,514
Other comprehensive income, net of income tax			
Net fair value movements of financial assets		853	-
Other comprehensive income for the year, net of tax		853	-
Net Surplus for the year		1,019,165	341,514

The accompanying notes form part of these financial statements.

First Nations Foundation Limited

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Statement of Financial Position**30 June 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	2,334,005	2,293,146
Trade and other receivables	4	207,239	13,812
TOTAL CURRENT ASSETS		<u>2,541,244</u>	<u>2,306,958</u>
NON-CURRENT ASSETS			
Financial assets		1,006,649	-
Property, plant and equipment	6	10,948	8,084
TOTAL NON-CURRENT ASSETS		<u>1,017,597</u>	<u>8,084</u>
TOTAL ASSETS		<u>3,558,841</u>	<u>2,315,042</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	100,059	71,668
Deferred Income	8	873,447	713,671
Employee benefits	9	83,767	44,574
TOTAL CURRENT LIABILITIES		<u>1,057,273</u>	<u>829,913</u>
NON-CURRENT LIABILITIES			
Employee benefits	9	5,139	7,865
TOTAL NON-CURRENT LIABILITIES		<u>5,139</u>	<u>7,865</u>
TOTAL LIABILITIES		<u>1,062,412</u>	<u>837,778</u>
NET ASSETS		<u>2,496,429</u>	<u>1,477,264</u>
EQUITY			
Reserves		853	-
Accumulated surplus		2,495,576	1,477,264
TOTAL EQUITY		<u>2,496,429</u>	<u>1,477,264</u>

The accompanying notes form part of these financial statements.

First Nations Foundation Limited

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Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Accumulated Surplus	Financial Assets Reserve	Total
	\$	\$	\$
Balance at 1 July 2022	1,477,264	-	1,477,264
Surplus attributable to members	1,018,312	-	1,018,312
Gains on investments	-	853	853
Balance at 30 June 2023	2,495,576	853	2,496,429

2022

	Accumulated Surplus	Financial Assets Reserve	Total
	\$	\$	\$
Balance at 1 July 2021	1,135,750	-	1,135,750
Surplus attributable to members	341,514	-	341,514
Balance at 30 June 2022	1,477,264	-	1,477,264

The accompanying notes form part of these financial statements.

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Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	3,039,212	2,052,825
Payments to suppliers and employees	(2,008,568)	(1,502,609)
Dividends received	6,944	-
Interest received	20,097	403
Net cash provided by operating activities	11 <u>1,057,685</u>	<u>550,619</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(11,030)	(6,699)
Purchase of financial assets	(1,005,796)	-
Net cash (used by) investing activities	<u>(1,016,826)</u>	<u>(6,699)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase in cash and cash equivalents held	40,859	543,920
Cash and cash equivalents at beginning of year	2,293,146	1,749,226
Cash and cash equivalents at end of financial year	3 <u>2,334,005</u>	<u>2,293,146</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

The directors have prepared the financial statements on the basis that the not-for-profit Company 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 requirements of the Australian Charities and Not-for-profits Commissions Act 2012.

The financial statements have been prepared in accordance with recognition and measurement criteria in the Australian Accounting Standards and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AAS108 Accounting Policies and Changes in Accounting Estimates and Errors.

The significant accounting policies disclosed below are those which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes.

(b) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

Where a change in comparatives has also affected the opening retained earnings previously presented in a comparative period, an opening statement of financial position at the earliest date of the comparative period has been presented.

(c) Income Tax

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

(d) Revenue and other income

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

Grant revenue

Certain government grants are recognised under AASB 120: Accounting for Government Grants and Disclosure of Government Assistance. Grant revenue is recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expenses items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight line basis. All other contracts are recognised under AASB15: Revenue from Contracts with Customers as detailed below:

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(d) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Grants

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement and each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Donations

Donation income is recognised as and when the Foundation gains control of the associated asset.

Sponsorship

First Nations Foundation Limited

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Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(d) Revenue and other income

Specific revenue streams

Sponsorship income is recognised as the benefit is passed to the customer. In the case of event specific sponsorship, that is recognised as the event is held as that is when the benefit transfers. Whereas sponsorship of online products is recognised over time as the customer receives the benefit over a contracted period.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Company presents the contract as a contract asset, unless the Company's rights to that amount of consideration are unconditional, in which case the Company recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability.

Interest revenue

Interest is recognised using the effective interest method.

(e) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost model, whereby the asset is carried at its cost less any accumulated depreciation and any impairment losses.

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(f) Property, Plant and Equipment

Plant and equipment

Plant and equipment are measured using the cost model.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all property, plant and equipment is depreciated on a reducing balance method from the date that management determine that the asset is available for use.

Assets held under a finance lease and leasehold improvements are depreciated over the shorter of the term of the lease and the asset's useful life.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(g) Cash and cash equivalents

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.

(h) Leases

For current year

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for short-term leases (i.e. leases with a term of less than or equal to 12 months). The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

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Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(i) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits are presented as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

2 Revenue and Other Income

Revenue from continuing operations

	2023	2022
	\$	\$
Finance income		
- Bank deposits	20,097	403
- dividend income	6,944	-
Other revenue		
- Sponsorship Income	-	75,000
- Project contributions and other income	2,942,735	1,657,947
Total Revenue	2,969,776	1,733,350

3 Cash and cash equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	2,334,005	2,293,146

4 Trade and other receivables

	2023	2022
	\$	\$
CURRENT		
Prepayments	22,989	5,512
Trade receivables	184,250	8,300
Total current trade and other receivables	207,239	13,812

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Notes to the Financial Statements

For the Year Ended 30 June 2023

5 Other Financial Assets

(a) Financial assets at fair value

	2023	2022
	\$	\$
NON-CURRENT		
Listed investments - fair value		
Crestone portfolio	1,006,649	-
Total	1,006,649	-

6 Property, plant and equipment

	2023	2022
	\$	\$
PLANT AND EQUIPMENT		
Office equipment		
At cost	37,326	27,493
Accumulated depreciation	(26,378)	(19,409)
Total office equipment	10,948	8,084
Total property, plant and equipment	10,948	8,084

7 Trade and other payables

	2023	2022
	\$	\$
CURRENT		
GST payable	36,537	19,979
Sundry payables and accrued expenses	63,523	48,836
ANZ credit card facility	-	2,853
Total trade and other payables	100,060	71,668

8 Other Liabilities

	2023	2022
	\$	\$
CURRENT		
Deferred income	873,447	713,671

First Nations Foundation Limited

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Notes to the Financial Statements

For the Year Ended 30 June 2023

9 Employee Benefits

	2023	2022
	\$	\$
Current liabilities		
Annual leave	83,767	44,574
	<u>2023</u>	<u>2022</u>
	\$	\$
Non-current liabilities		
Long service leave	5,139	7,865

10 Members' Guarantee

First Nations Foundation is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 20 each towards meeting any outstanding obligations of the Company. At 30 June 2023 the number of members was 7 (2022: 7).

11 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Surplus for the year	1,019,165	341,514
Cash flows excluded from surplus/(deficit) attributable to operating activities		
Non-cash flows in surplus/(deficit):		
- depreciation	8,166	4,726
- unrealised (gains)/losses on investments	(853)	-
Changes in assets and liabilities:		
- decrease/(increase) in trade and other receivables	(16,174)	207,227
- decrease/(increase) in other assets	(17,477)	6,035
- (decrease)/increase in trade and other payables	28,391	(23,147)
- (decrease)/increase in employee benefits	36,467	14,264
Cashflow from operations	<u>1,057,685</u>	<u>550,619</u>

12 Company Details

The registered office and principal place of business of the company is:

First Nations Foundation Limited
3 Albert Coates Lane
Melbourne Victoria 3000

First Nations Foundation Limited

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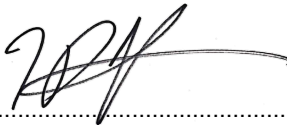
Directors' Declaration

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

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with Australian Accounting Standards as stated in Note 1 and the Australian Charities and Nof-for-profits Commission Regulation 2013; and
 - (b) give a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director 
Ian Hamm (Chair)

Director 
Raylene Bellottie (Deputy Chair)

Dated 11 December 2023

Independent Audit Report to the members of First Nations Foundation Limited

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of First Nations Foundation Limited (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist First Nations Foundation to comply with the financial reporting provisions of Australian Charities and Not-for-profits Commissions Act 2012. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Regulations 2013 and the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so. Glenferrie Road Hawthorn Vic (Locked Bag 50 Hawthorn Vic 3122) Australia T +61 3 9810 0700 F +61 3 9815 1899 www.banksgroup.com.au

First Nations Foundation Limited

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Independent Audit Report to the members of First Nations Foundation Limited

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

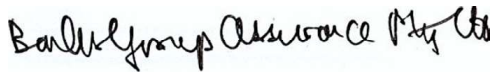
First Nations Foundation Limited

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Independent Audit Report to the members of First Nations Foundation Limited

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

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company number 294178 (ACN 115 749 598)



Andrew Fisher FCA, Partner
Registration number 306364

Melbourne, Australia

11 December 2023