



 Heart & Lung Transplant Trust of Victoria Inc.

Annual Report and Financial Statement 2020-2021

THE HLTTV EXISTS FOR ITS MEMBERS!

THE 2020-21 FINANCIAL YEAR PROVIDED SIGNIFICANT SUPPORT TO TRANSPLANT RECIPIENTS THROUGH OUR SCAP PROGRAM AND THE ONGOING GENEROSITY OF OUR 310 MEMBERS, 10 LIFE MEMBERS AND 21 PROFESSIONAL/OTHER ORGANISATION MEMBERS.



Heart and Lung Transplant Trust
Incorporated in Victoria A0037327C
ABN 68 585 966 022
PO BOX 25036, Melbourne, Victoria 3004
Established 1994

When the Second Chance Accommodation Program began in 2012, the HLTTV supported nine patients/families with two apartments at a cost of \$11,238. Some nine years later in 2020-21, we supported 38 regional and interstate families in eight local apartments.

Despite the challenges we have faced because of COVID-19, our SCAP program has provided significant support to transplant recipients through 2,328 nights of accommodation.

With our total financial support running to over \$70,000 each year, HLTTV volunteers and our generous supporters have worked hard to ensure financial assistance is available for transplant recipients and their families, particularly rural, regional and interstate families receiving their second chance at life through heart or lung transplantation.



Park Regis Apartments –
the HLTTV's SCAP accommodation partner

Our vision



Our Vision is for a bright and active future for all those involved with or in need of a heart or lung transplant.

We actively encourage organ donation and support The Alfred Hospital Melbourne, the Transplant Team, patients, recipients, their families and carers throughout their journey.

Our values



HOPE

We provide a sense of confidence, belief and realism throughout the experience.

LEADERSHIP

We lead and promote a focus on caring, advocacy, support and community to those who share in the transplant journey.

TEAMWORK

We believe our success depends on how well we interact and communicate with others. We inform, network, collaborate and partner with all relevant stakeholders. We have a bias towards action.

TRUST

Our integrity is fundamental in all that we do and stand for. We act ethically and honestly at all times. We do what we say.

VITALITY

We approach our task with compassion, understanding, strength and *joie de vivre*.

OBJECTS OF ASSOCIATION

ALL INCORPORATED ASSOCIATIONS HAVE A SET OF 'OBJECTS' – THESE ARE THE FOUNDATION PRINCIPLES UPON WHICH WE BASE ALL OUR ACTIVITIES. THEY REPRESENT OUR PURPOSE, AND REASON FOR EXISTING.

The objects in the HLTV Constitution of the Association are as follows:

INCREASE PUBLIC AWARENESS OF THE NEED FOR ORGAN DONATION

There are nearly two thousand Australians currently on waiting lists and sadly some patients will die before a suitable organ becomes available. Members of the Association actively promote organ donation. The most crucial aim of the Association is to increase the number of registrations on the Australian Organ Donor Register.

PROMOTE THE RECOGNITION AND ACKNOWLEDGMENT OF THE DONOR AND DONOR FAMILY

Those patients who are alive today because they received a transplant, hope that donor families feel a sense of comfort in knowing that because of their decision to donate, someone will live and other families will be saved the pain of a loved one's death. The Association supports the Annual Thanksgiving Service and also encourages its members to participate to remember and

acknowledge the many people who have given the "Gift of Life".

RAISE FUNDS AND ACCEPT DONATIONS AS APPROPRIATE FOR THE TRANSPLANT CLINIC AT THE ALFRED

Many of the members joined the Association to give something back through supporting fellow patients and the Alfred. Money received through generous donations, or raised from raffles and other fund raising activities, is used to purchase medical equipment, fund transplant related research or anything else that can assist the Alfred's transplant unit or associated wards.

COMMUNICATE TO MEMBERS AND OTHER INTERESTED PARTIES THROUGH A PERIODIC NEWSLETTER

Keep membership informed as to what the Association is doing through the periodic newsletter, *The Circulator* as well as through our website and email broadcasts.



PROVIDE GENERAL ASSISTANCE (INCLUDING ACCOMMODATION, EQUIPMENT AND RELATED SERVICES OR FINANCIAL ASSISTANCE WITH ANY SUCH MATTERS) PEER SUPPORT AND ENCOURAGEMENT FOR ALL "PRE" AND "POST" HEART AND LUNG TRANSPLANT PATIENTS, THEIR FAMILIES AND/OR THEIR CARERS

The need for peer support provided the impetus to form the Family Fund, the forerunner to the Association. The time waiting for a transplant or recovering from a recent transplant operation can be stressful for patients, their families or their carers. It is well known that people with good peer support do better both mentally and physically. The support provided by others who have had the same or similar experiences can help through difficult times. The Association also provides other services to patients e.g. fitness grants and the Accommodation Program to assist their well being and those of their families and/or carers.

PROVIDE RELEVANT INFORMATION AND ENCOURAGE HEALTHY LIFESTYLE CHOICES TO ENSURE THE MAINTENANCE OF OPTIMAL PHYSICAL HEALTH

Being as well as possible before transplant will make it easier for the patient and transplanted organ to stay healthy after transplant. Good nutrition and healthy living are important both before and after transplant.

INFORM THE PUBLIC ABOUT THE PREVENTION OF DISEASES THAT MAY RESULT IN ORGAN TRANSPLANTATION

Being conscientious to small details without becoming obsessive, such as hygiene, having the annual flu vaccination and being consistent with taking medications is important. However it is still necessary to reinforce the message as often as possible to enhance patient outcomes.

ENGENDER FRATERNAL FEELINGS AMONGST “PRE” AND “POST” HEART AND LUNG TRANSPLANT PATIENTS AND THEIR FAMILIES THROUGH SOCIAL ACTIVITIES

The Christmas and Easter BBQs have always been well attended and provide a great chance to meet other members. Other social events will be held from time to time.

CONSIDER AND DEAL WITH ALL MATTERS SUBMITTED TO THE ASSOCIATION BY ANY MEMBER

To consider and deal with matters raised by members relating to the aims of the Association.

REPRESENT THE INTERESTS OF ITS MEMBERS IN ANY APPROPRIATE FORUM

To consider and deal with matters relating to the aims of the Association to any other body.

FOSTER LINKS WITH OTHER BODIES WITH SIMILAR INTERESTS IN THE PURSUIT OF THESE OBJECTS

There are a number of transplant associations who share similar interests. The Association will combine efforts, where appropriate, to stimulate public response to the need for organ donation. In particular the Association has links with the *Heart to Heart House* in Barmah (which provides respite for transplant patients) and is also a signatory to the *DonateLife* Communications Framework and accordingly a *DonateLife* Partner.



PROCURE THE PROVISION OF (ON ITS OWN OR IN CONJUNCTION WITH OTHER BODIES) ACCOMMODATION AND ASSOCIATED GOODS AND SERVICES PRIMARILY TO PRE AND POST HEART AND LUNG TRANSPLANT PATIENTS AND THEIR FAMILIES AND/OR CARERS, AND ALSO TO OTHER PATIENTS OF THE ALFRED HOSPITAL, MELBOURNE AND/OR THEIR FAMILIES AND/OR CARERS

Rural Victoria and interstate transplant patients (and other Alfred patients) often need long term accommodation very near The Alfred. The Association, through its *Second Chance Accommodation Program*, seeks to ease this burden on the patients and their families and/or carers by providing subsidized accommodation through serviced apartments.

UNDERTAKE TO DO ALL THINGS THAT ARE NECESSARY, INCIDENTAL OR CONDUCTIVE TO THE ADVANCEMENT OF THESE OBJECTS.



OUR PRESIDENT'S REFLECTIONS

THERE ARE TWO NELSON MANDELA QUOTES THAT I BELIEVE SUMMARISE THE 2020-21 YEAR FOR THE HEART AND LUNG TRANSPLANT TRUST COMMITTEE AND MEMBERS:

“After climbing a great hill, one only finds that there are many more hills to climb.”

“There can be no greater gift than that of giving one's time and energy to helping others without expecting anything in return.”

It's always interesting to look back on your own optimism. Reviewing my introduction for last year's Annual Report, I'm genuinely glad I was keen to getting back to 'normal' and truly had no idea of what lay ahead for us here in Victoria in 2021. As it turns out, we ended up 'enjoying' around 100 more days in lockdown thanks to COVID-19 developing a Delta variant to keep us on our toes.

I again, with conviction, sincerely thank my committee members Maarit, Graeme, Adam, Martina, David, Sam, Petra and new committee members Tessa Keegan and (recently re-joined) Claude Turco for their continued flexibility, focus and kindness during this marathon pandemic, especially after spending a total of 267 days in hard lockdown since it all started in March, 2020.

It's with great gratitude that we farewell David Pidgeon, who has been our steadfast Treasurer for the last five years. Along with Fiona, his very talented and generous wife,

David has helped make HLTTV a vibrant (and financially solvent!) organisation. We wish David and Fiona the very best for their future adventures.

The restrictions on our personal and working lives continued to impact HLTTV social events and fundraising. Committee members, including myself, have been very stretched and challenged by the 'next' wave of COVID, and the many subsequent lockdowns that earned Melbourne the dubious title of 'most locked down city in the world.'

While we may not have had our Easter BBQ or Spring Gala, and our committee meetings have all been on Zoom, HLTTV has still had an incredibly active year supporting those on the heart and lung transplant journey.

We have of course continued our wonderful partnership with the Park Regis. Our flagship *Second Chance Accommodation Program* has maintained funding for eight dedicated

rooms for transplant recipients and carers from throughout Victoria, South Australia, Queensland and regional New South Wales. The challenges of lockdowns and travel restrictions between states, and between metropolitan and regional areas have meant many on the transplant journey have faced more time away from home than ever before.

Maarit, Martina, Petra and Sam have continued to deliver the all-important post-transplant education sessions virtually. HLTTV members have also provided significant peer support over the phone, and through our emergency financial assistance grants.

In the spirit of relentless optimism, I'll finish by pointing out that we did in fact have more than 300 days OUT of lockdown, and with strong vaccination rates across all of Australia I think I'll say once again – to better days ahead, and to seeing you all safe, well and in real life sometime soon.



Belinda MacLeod-Smith
President
president@hlttv.org.au

THANKS FROM OUR SECRETARY

THE HLTTV HAVE BEEN FORTUNATE TO BE ABLE TO CONTINUE SUPPORTING OUR SECOND CHANCE ACCOMMODATION PROGRAM (SCAP) RESIDENTS THIS LAST YEAR AND THE CONTINUED JOY WITH THE ARRIVAL IN MY INBOX OF OUR CIRCULATOR MAGAZINE, THE ZOOM MEETINGS AND A ONE-OFF COFFEE CATCHUP WITH COMMITTEE MEMBERS.

It has been really difficult not to have been able to organise face to face social opportunities and fundraising events over the past year, but I'm certain with restrictions easing as our vaccination rates reaching sufficient targets, there will be more FUN to come!

Elected to the HLTTV Committee in November 2020 were:

President: Belinda MacLeod- Smith

Vice President: vacant

Secretary: Maarit Moilanen

Treasurer: David Pidgeon

Membership Officer: Petra Brosch

Ordinary Members: Martina McArdle, Sam Ira and Tess Keegal (joined May 2021)

Ordinary Member & Communications: Adam Miller

Ordinary Member & Circulator Editor: Graeme Klemm

Patient Support: vacant

Events: vacant

During this year the Committee met the required number of times under the constitution via Zoom, for August and November 2020 and February and May 2021.

All accountability requirements eg ACNC (Australian Charities and Not for Profits Commission), Consumer Affairs Victoria (CAV) and CAV Fundraising, City of Melbourne permits, Insurances, etc. were fulfilled.

Our team, Martina, Sam, Petra and Maarit, continued to support the Patient Education Sessions. A new Committee member Tessa Keegal, was inspired by our presentation and was welcomed on to the Committee in May 2021.

A big shout out to our outgoing Treasurer David, who for the past 5 years has kept our finances in order! David and Fiona have supported the HLTTV in many ways and we hope they remain members and continue to come to social events in the future. It's been a pleasure to have you both so involved.

Thank you to our members and Committee who have continued to support and work for the HLTTV during this challenging year.

All members are reminded they can join the Committee (formally or just pop in for a meeting) by contacting the Secretary for details.

We are all looking forward to a positive, safe and social time ahead.



Maarit Moilanen
Secretary
secretary@hlttv.org.au

OUR COMMITTEE

OFFICE HOLDERS



Belinda MacLeod-Smith
President



Maarit Moilanen
Secretary



David Pidgeon
Treasurer



Petra Brosch
Membership Officer

ORDINARY MEMBERS



Martina McArdle



Adam Miller
Media and Communications



Graeme Klemm
Circulator Newsletter



Sam Ira



Tessa Keegel *(joined May 2021)*



HLTTV would like to acknowledge the valuable contribution that Social Work Coordinators – **Jane Harris** and her team make to our *Second Chance Accommodation Program*

OUR MEMBERSHIP

THE HLTV AGAIN PROVIDED SUPPORT TO OUR MANY LOYAL MEMBERS

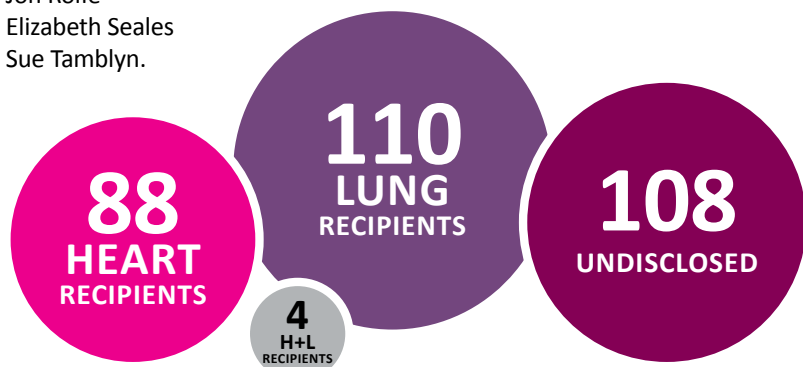
We have a total of 310 members,
10 Life members and 21 professional/other
organisation members.

Our 10 Life members are:

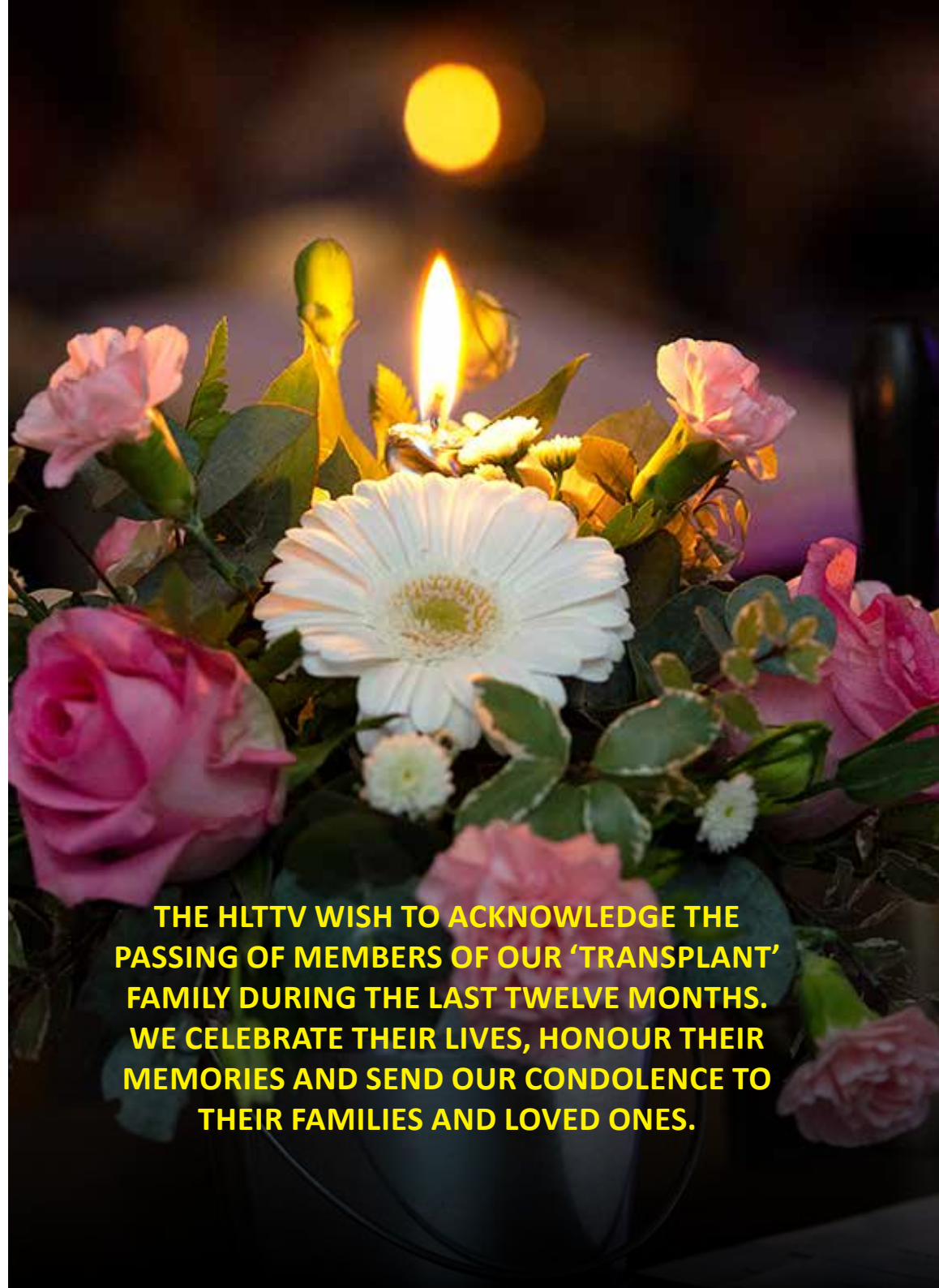
- John Bisiach
- Gerry Hanily
- Martina McArdle
- Richard and Pru Metzke
- Wendy Moule
- Felicity (Flick) Nolan
- Gaylynn Piniger
- Jon Rolfe
- Elizabeth Seales
- Sue Tamblyn.



Petra Brosch
Membership Officer
membershipofficer@hltnv.org.au



Heart and lung recipients in our current HLTV membership



**THE HLTV WISH TO ACKNOWLEDGE THE
PASSING OF MEMBERS OF OUR 'TRANSPLANT'
FAMILY DURING THE LAST TWELVE MONTHS.
WE CELEBRATE THEIR LIVES, HONOUR THEIR
MEMORIES AND SEND OUR CONDOLENCE TO
THEIR FAMILIES AND LOVED ONES.**

OUR SECOND CHANCE ACCOMMODATION PROGRAM

OUR SECOND CHANCE ACCOMMODATION PROGRAM CONTINUES TO BE THE MAJOR FOCUS OF HLTTV FUNDRAISING AND FUND INVESTING.

Now in its ninth year, the year ahead will see some important changes to the way HLTTV partners with the Alfred to provide this crucial support to post-transplant patients and their families.

As always, our focus will be to support sustainable, affordable accommodation options to those in need. We will work closely with the transplant community and the Alfred on the best way forward.

HLTTV SUPPORTED 2,328 NIGHTS OF ACCOMMODATION DURING 2020-2021 FINANCIAL YEAR – this is a slight drop from last year (2,478 nights) with COVID-19 continuing to have a significant impact on interstate travel and medical treatment.

HLTTV HAVE SUPPORTED 38 REGIONAL AND INTERSTATE IN OUR EIGHT FUNDED LOCAL APARTMENTS – assisting those families overcome a significant financial burden during a time of great stress and uncertainty for them.



PLEASE SUPPORT OUR GENEROUS SPONSORS

ABERDEEN ABBEY GUEST HOUSE GEELONG	ADAM'S HANDY HANDS	ALISON VIEWS LUXURY ACCOMMODATION PORTARLINGTON	ANONYMOUS WINES	BAR 81 BERWICK	BARMAH HOTEL	BAYVIEW ON THE PARK	BLUE TREE STUDIOS PHOTOGRAPHY
CADBURY	CAPE HORN WINERY BARMAH		THE CHOCOLATE BOX @ ALFRED	COLLINGWOOD FOOTBALL CLUB	COOMOORA COTTAGE DAYLESFORD	CRAFTY MOE KNITTERS AND QUILTERS	DIDGERIDOO HUT HUMPTY DOO
ELITE MYOTHERAPY	FINSBURY GREEN PRINTING	HEALTH SMART PHARMACY @ALFRED	HEART TO HEART RESPITE HOUSE BARMAH	HUB 301 RECORDS COLLINGWOOD	JUNGLE CITY DANCERS ERIN PELLY	JWAM	KINGFISHER CRUISES ECHUCA
KOROIT PHARMACY		LET'S UNWINE BERWICK	LOOM AUTO ELECTRICAL SERVICES WERRIBEE	MANTRA PULLMAN ALBERT PARK	MELBOURNE MUSTANGS ICE HOCKEY CLUB	MICKEY ROURKE'S KOROIT HOTEL	THE MINERAL SPA HEPBURN SPRINGS
MESH HAIR SPA SALON CLIFTON HILL	PARK REGIS GRIFFIN SUITES	PORT OF ECHUCA DISCOVERY CENTRE	ROY AND THE 60'S & 70'S EXPERIENCE	ROSCO'S @ CHEVRON		ROTARY TORQUAY	SHANIKA'S BERWICK
SIMPLY BUBS NAPPY CAKE CREATIONS	SMART BUY PRE-PURCHASE BUILDING INSPECTIONS	SOUL SHAPES LIFESTYLE INTERIORS	STAY WELL HOSPITALITY GROUP	THE GRAND HOTEL WARRANDYTE	WARRANDYTE GOLDFIELDS BED AND BREAKFAST	WOODLANDS GOLF CLUB	WOOD 'N' RECORDS



Heart & Lung Transplant Trust (Victoria) Inc

Bringing The Alfred transplant family together.

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021



David Pidgeon

Treasurer

treasurer@hlttv.org.au

HLTTV also sincerely thank a number of other individuals who made cash donations over and above their memberships.

HLTTV acknowledge the generosity of a number of organisations and individuals who have made cash donations from their own fundraising efforts between July 2020 and June 2021, including:

PayPal Giving Fund \$9,473.82

GiveNow \$2,854.67

including:

John McKenzie \$1000

Helen Hanily \$500

Louisa Walsh \$500

Michelle Kitley \$300

Ciara Perera (Ciara donates \$25 a month) \$300

Danielle Scott \$200

William Davis \$100

Rotary Club of Torquay \$2,400.00

Fairbrother Foundation \$2,000.00

GoFundMe \$539.49

Adam Miller \$525.00

Yvonne Miller \$115.00

Laura Jane Benham \$100.00

D & V DeMaria \$100.00

Adeline McDonald \$100.00

Elizabeth Ure \$100.00

Ross & Gaylinn Pinniger \$100.00

Edward O'Bryan \$100.00

Gayle Harrell \$145.00

Kenneth Reberger \$25.00

HEART & LUNG TRANSPLANT TRUST (VICTORIA) INC.

STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
INCOME		
Bank Interest Received	1,921	5,926
Donations	18,469	16,980
Gala Dinner Income	-	22,433
Fundraising	-	23
Grant Income	-	16,500
Subscriptions	1,013	2,518
TOTAL INCOME	21,403	64,380
EXPENDITURE		
Accommodation Program	48,457	61,750
Gala Dinner Expenses	-	8,692
Other Expenses	11,432	11,884
TOTAL EXPENDITURE	59,889	82,326
NET DEFICIT FOR THE YEAR	(38,486)	(17,946)

The accompanying notes form part of these financial statements

HEART & LUNG TRANSPLANT TRUST (VICTORIA) INC.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
Cash & Cash Equivalents	2	22,328	19,455
Financial Assets	3	231,573	271,144
Trade & Other Receivables	4	<u>1,988</u>	<u>3,026</u>
TOTAL ASSETS		<u>255,889</u>	<u>293,625</u>
LIABILITIES			
Trade & Other Payables	5	5,610	4,860
NET ASSETS		<u>250,279</u>	<u>288,765</u>
EQUITY		<u>250,279</u>	<u>288,765</u>

HEART & LUNG TRANSPLANT TRUST (VICTORIA) INC.

STATEMENT OF CHANGES IN EQUITY

AS AT 30 JUNE 2021

	Accumulated Funds \$
BALANCE AT 1 JULY 2018	380,166
Net Surplus/(Deficit) for the Year	<u>(73,455)</u>
BALANCE AT 30 JUNE 2019	<u>306,711</u>
BALANCE AT 1 JULY 2019	306,711
Net Surplus/(Deficit) for the Year	<u>(17,946)</u>
BALANCE AT 30 JUNE 2020	<u>288,765</u>

HEART & LUNG TRANSPLANT TRUST (VICTORIA) INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

a) Basis of Preparation

The Officers of the Association have prepared the financial report on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial report. This financial report is therefore a special purpose financial report that has been prepared in accordance with the requirements of the Constitution and the *Australian Charities and Not-for-profits Commission Act 2012*.

These financial statements are presented in Australian dollars (\$).

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

b) Income Tax

The Association is exempt from income tax pursuant to the *Income Tax Assessment Act 1997*.

c) Goods and Services Tax (GST)

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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the assets and liabilities statements are shown inclusive of GST.

d) Cash & Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value.

e) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

	2021 \$	2020 \$
2. CASH & CASH EQUIVALENTS		
Cash in bank	22,328	46,700
3. FINANCIAL ASSETS		
Bank term deposits with an original maturity term of more than 3 months but less than 12 months are shown as current financial assets.		
Term deposits	231,573	264,959
4. TRADE & OTHER RECEIVABLES		
Accrued interest	891	3,711
GST Receivable	1,097	2,486
	1,988	6,197
5. TRADE & OTHER PAYABLES		
Trade Payables	5,610	11,145

HEART & LUNG TRANSPLANT TRUST (VICTORIA) INC.

REPORT OF THE COMMITTEE

The Committee of Management has prepared the financial report on the basis that the Association is a non-reporting entity because there are no users dependent on a general purpose financial report. This financial report is therefore a special purpose financial report that has been prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee of Management:

- the attached financial statements and notes thereto have been prepared in accordance with the accounting policies described in note 1 to the financial statements;
- the attached financial statements and notes thereto give a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- the Committee of Management has reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

Signed in accordance with a resolution of the Committee of Management made pursuant to section 60.15 (2) of the *Australian Charities and Not for profits Commission Regulation 2013*;

Belinda MacLeod-Smith

Name

Belinda MacLeod-Smith

President

David Pizzoni

Name

David Pizzoni

Treasurer

12 September 2021

Dated



1300 123 637 • enquiries@nfpas.com.au • www.nfpas.com.au

INDEPENDENT AUDITOR'S REVIEW REPORT FOR HEART AND LUNG TRANSPLANT TRUST (VICTORIA) INCORPORATED

Report on the Financial Report

We have reviewed the accompanying financial report of Heart and Lung Transplant Trust (Victoria) Incorporated, which comprises the statement of financial position and statement of changes in equity as at 30 June 2021, the statement of comprehensive income for the period then ended, the notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the committee.

Committee Members Responsibility for the Financial Report

The Committee Members of the association are responsible for the presentation of the financial report that gives a true and fair view in accordance with the accounting policies prescribed in Note 1 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012, and for such internal controls as the Committee Members determine is necessary to enable the preparation of a financial report that is free from material misstatement whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 "Review of a Financial Report", in order to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012, including giving a true and fair view of the association's financial position as at 30 June 2021 and its performance for the year ended on that date and complying with the accounting policies prescribed in Note 1 of the financial report. ASRE 2415 requires that we comply with the ethical requirements relevant to the audit of the financial report.

A review of financial statements in accordance with ASRE 2415 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical and other review procedures, and evaluating the evidence obtained.

A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012.



CHARTERED ACCOUNTANTS
AUSTRALIA - NEW ZEALAND

Liability limited by a scheme approved under Professional Standards Legislation

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Heart and Lung Transplant Trust (Victoria) Incorporated does not present fairly, in all material respects, in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

- giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its performance for the period ended on that date; and
- complying with accounting policies prescribed in Note 1 of the financial report.

Basis of Accounting and Restriction and Distribution of Use

Without modifying our opinion, we draw attention to the fact that the financial report is prepared to assist Heart and Lung Transplant Trust (Victoria) Incorporated to comply with the financial reporting provisions of the Australian Charities and Not-for-profits Commission Act 2012, as a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Heart and Lung Transplant Trust (Victoria) Incorporated and should not be distributed to or used by other parties other than the Heart and Lung Transplant Trust (Victoria) Incorporated.

NOT FOR PROFIT ACCOUNTING SPECIALISTS
KESWICK SA 5035

Andrea Petersen
Fellow CA ANZ
Public Practice Certificate

Dated: 22 September 2021



Heart & Lung Transplant Trust (Victoria) Inc

Bringing The Alfred transplant family together.

PARK REGIS

GRIFFIN SUITES

PURPLE


PARK REGIS
GRIFFIN SUITES • MELBOURNE