





### FOUNDER'S STATEMENT

Bluearth was founded on the principle that movement and physical activity are vital to our wellbeing. An active life brings us so much more than just good physical health. We still have a way to go, but I believe more strongly than ever that we are making a difference to the lives of Australian children and their families – and creating an active nation for future generations.

MALCOLM FREAKE OAM FOUNDER AND DIRECTOR

## ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the traditional custodians of the lands on which we work and we pay our respects to our Elders past, present and future.

#### **CONTENTS**

02 Mission and Our Values | 02 Strategic Direction 2019 - 2021 | 03 Chair & CEO Report | 04 2018 Highlights
06 Our Work | 09 Early Years | 10 Northern Bay College | 12 Oxley Primary School | 13 Sadadeen Primary School
14 Aboriginal Programs | 15 Reconciliation Action Plan | 16 Physical Activity Australia | 16 Walktober
19 Supporters and Donors | 20 Financial Summary

### MISSION

To improve the health and wellbeing of Australian kids by making movement part of everyday life

### JR VALUES













Joy

We believe in the feeling of joy created by movement that flows through to build stronger relationships with others



For all

We are for all types of movement, for everyone, everywhere. We value and nurture the uniqueness of each person and the diversity of every community

### Wellbeing

We believe movement improves the wellbeing of any individual who participates

#### **Connection**

We value connection to ourselves. others, the community and the environment

#### **Inspire**

We inspire through our belief and our passion for movement as a cause

#### Respect

We believe in respect for others, respect for ourselves, respect for community, respect for bodies and minds and respect for learning

# STRATEGIC DIRECTION



#### **Programs**

Our programs lead the way in improving the health and wellbeing of Australian kids and supports educators and the critical role they play



#### **Finance**

We attract funding that enables us to work with more communities, to grow our impact and increase children's physical activity levels



#### **Awareness**

People know about our work and we are recognised as a leading voice in movement and physical activity



#### **People**

Our people are leaders in the communities in which they work and have opportunities to grow and develop

# CHAIR/CEO REPORT

Movement is as natural to us as breathing. It should be our first language as human beings, supporting our physical, social and emotional well-being as we interact with our environment, families and communities. From the earliest possible time in our lives, physical activity should be encouraged, and every child provided with the opportunity and environment to inspire movement and play as they explore their world.

For over 18 years Bluearth has worked to support a culture of inclusive physical activity in education and early childhood settings, complementing the work of educators and encouraging children to discover movement in their lives. Bluearth changes children's lives through movement and mindfulness, providing the building blocks to support active play in childhood, improving their physical, mental and social well-being.

We know that physical activity and play supports the education of children from early years and more than delivering programs in early childhood settings and primary schools, Bluearth increases competence and confidence of educators to employ movement in their teaching practice and broaden the critical skills in support of their work.

A key reflection from educators who participated in an evaluation with Victoria University in 2018 was that the experiential learning while working with a Bluearth coach built their confidence to deliver movement throughout their own teaching practice.

Further emphasizing the urgency of our work was the Report Card on Physical Activity for Children & Young People launched at the Movement to Move conference in November 2018. Australia received a rating of D- which confirmed that Australian children and young people do not move enough each day. The challenge is clear and consistent; we must increase our physical activity levels and we must work collaboratively through strategic partnerships to tackle the challenges of a highly sedentary population.

In 2018 Bluearth continued to nurture critical partnerships, identifying the opportunities to collaborate with key industry stakeholders and growing the network required to advance our work. A key partner of Deakin University's Transform Us!, this initiative was launched in a schools' trial delivering resources to drive physical activity in the classroom.

We participated in the Achievement Program building benchmarking for active healthy schools with Cancer Council Victoria and six schools benefited with support for delivery of the Active Schools Program thanks to the generous support of Swisse. These examples are reflected at a local level as several small to medium businesses supported schools in their communities. We see partnership and collaboration at all levels as an essential way forward.

Our commitment to our vision that Aboriginal and Torres Strait Islander peoples are involved in all aspects of our organisation was recognised with the launch of our Reconciliation Action Plan in August. Our programs in NT and East Kimberley were of significant importance particularly with the engagement of Indigenous staff.

2018 also saw an extension of our important work in early childhood settings, finalising the three-year Mighty Movers project in the ACT as evaluated by University of Canberra; a month-long Nature Play pilot encouraging families to experience physical activity through nature-based, active outdoor play and commencement of the new Meet and Move initiative supporting parents of young children to engage socially in active spaces.

Importantly our people must be recognised for their ongoing passion and energy in the often challenging not-for-profit and education environments. Their dedication to delivering high quality programs, nurturing partnerships and collaborations and actively supporting educators, parents and communities is unwavering.

Finally, we recognise that this cannot be achieved alone, and we wish to thank our supporters, partners, donors, volunteers, patrons and Board members for your ongoing support. Our work continues thanks to your contributions, and in 2018, 16,500 children and 660 educators in 132 schools moved more and lived better. We could not achieve these outcomes without your assistance, and we look forward to continuing our important work together.

Ben Cooper – CEO

Yvonne Rate - Chair

# 2018 <u>HIGHLIGH</u>TS

16,500

students across
Australia enjoyed the
physical, emotional
and social benefits
of moving more

Since 2002,

392,000

students from 1,300 urban, regional and remote primary schools have experienced the joy of moving through Bluearth programs 900

students became our newest physical activity advocates through our Active Leaders Program

There are now more than 3,200 young active leaders around the country



# LAUNCHED OUR Reconciliation Action Plan:

our commitment to developing and strengthening relationships with Aboriginal and Torres Strait Islander peoples, engaging staff and stakeholders in reconciliation and piloting innovative strategies to empower and improve the health and wellbeing of Aboriginal and Torres Strait Islander peoples.



1,000

young children and

450

families played, ran, hopped, skipped and danced through our active play and early childhood sessions

• • • • • •

**Supported** 

6,000

educators with training, professional development and online resources



Local businesses supported an extra

3,000

students and

120

educators from

21

schools and preschools to implement the Active Schools Program

## KEY FINDINGS

In 2018, Bluearth commissioned Victoria University to undertake an independent evaluation of the Active Schools Program<sup>1</sup>.



100%

OF PRINCIPALS SURVEYED
AGREED THAT STUDENTS ENJOY
PARTICIPATING IN BLUEARTH



ety)

93%

of principals agreed that Bluearth improves students' health 83%

agreed that conflict in the classroom is reduced following Bluearth activities 77%

agreed that students'
work improves after
participating in
Bluearth activities



TEACHERS REPORTED DELIVERING MORE

80%

agreed that Bluearth
was more effective at
developing attitudes
that encourage physical
activity, compared to
traditional physical
education







physical activity sessions

81%

mindfulness breaks

72%

active classroom breaks

68%

as a result of having the Bluearth program delivered at their school



### OUR WORK

Each year, Bluearth works with more than over 15,000 kids from infants to year 6 students across Australia to change their lives through movement and mindfulness, giving them a happier, healthier future.

#### EARLY CHILDHOOD BIRTH - 5 YEARS

Our work in early childhood settings builds on existing research demonstrating the key role of active play in learning, development and school readiness. Bluearth provide educators, parents and carers with ideas and opportunities to use play to support children's development and to strengthen connections between adults and young children.

#### **ACTIVE SCHOOLS PROGRAM**

The Active Schools Program creates a 'movement' culture within schools, using physical activity and mindfulness to improve children's physical, social, mental and emotional wellbeing. Our approach improves children's health and academic outcomes and develops self-respect, respect for others, resilience and cooperation.

#### **ACTIVE LEADERS PROGRAM**

Our Active Leaders Program creates passionate peer leaders who become physical activity advocates for their school community. Leadership students study movement, activity and leadership skills and help mentor and engage younger students, teachers and their families in physical activity.

### OUR WORK

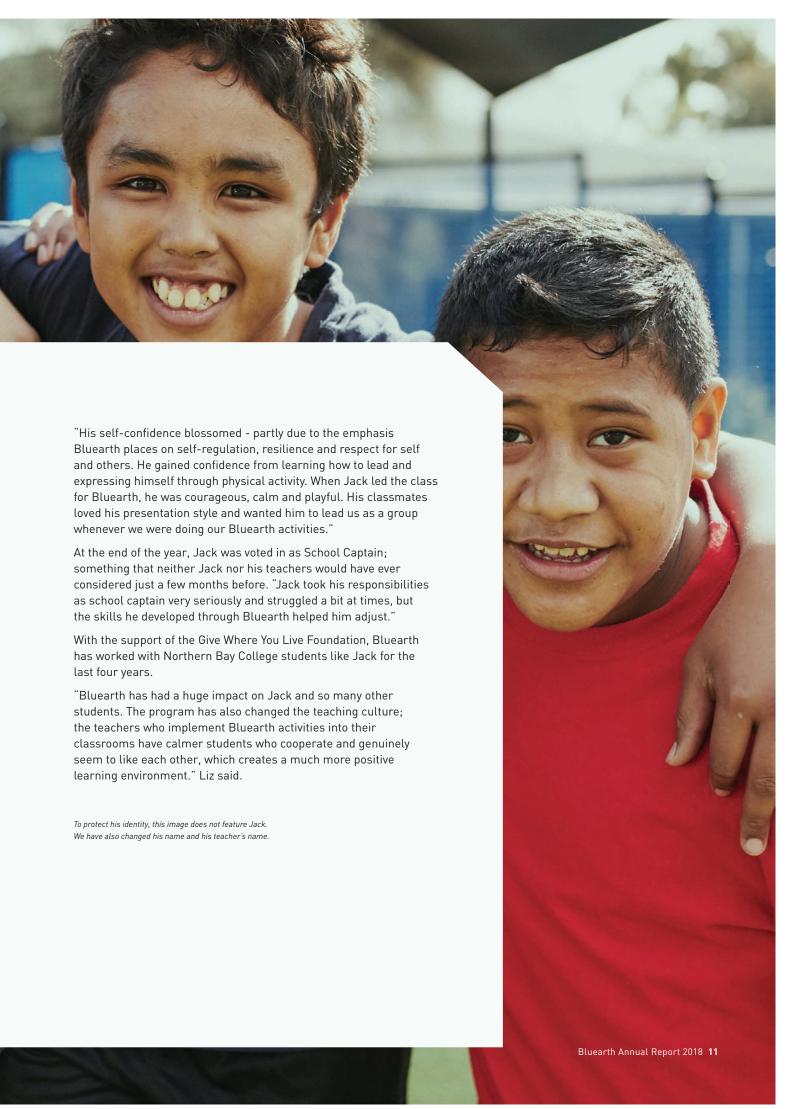
Since 2002, Bluearth has prioritised establishing meaningful relationships in the communities in which we work throughout Australia. Our partnerships with principals, educators, parents, and of course, the kids, have resulted in whole school communities discovering the physical, social and emotional benefits of regular physical activity.

Our work and the impact we have on these communities would not be possible without the generous support of our government and corporate partners, sponsors and individual donors.

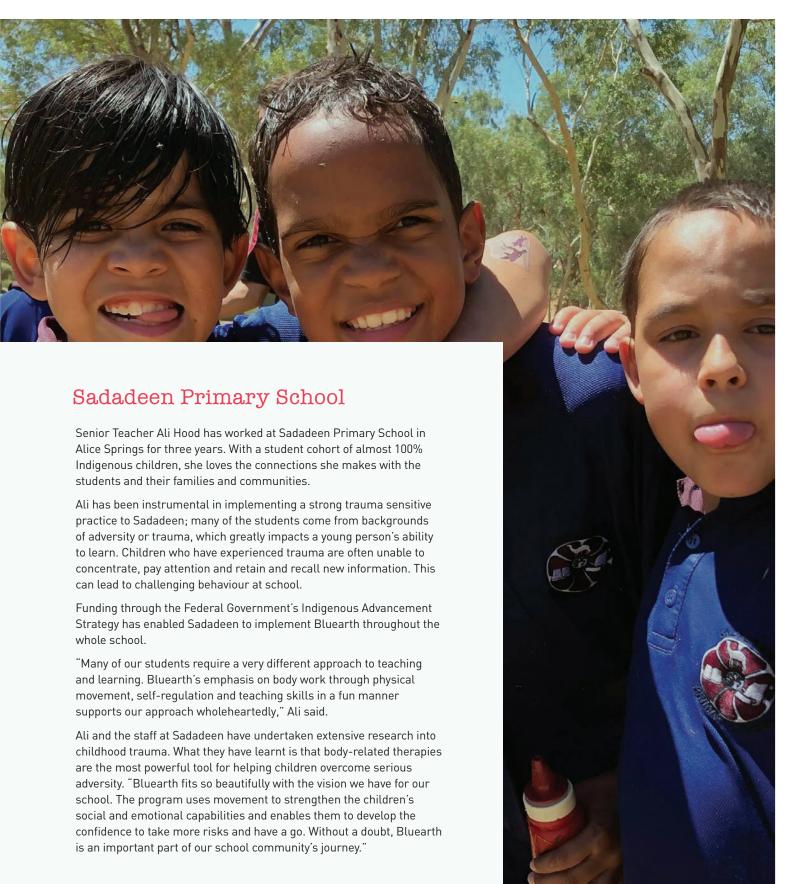
The following stories provide a snapshot of the relationships we have developed and capture the transformative power and the pure joy of movement in our everyday lives.











rth Annual Report 2018 13

Bluearth provides our children with regular and consistent messages about being active. It gives them confidence and motivation to try new things and helps build positive relationships with each other and the adults in their lives.

Active participation included:

608 indigenous children

123 family members

118 teachers + educators

**57** indigenous teachers + educators

### ABORIGINAL PROGRAMS

#### SCHOOL ENGAGEMENT PROGRAM

Funded through the Federal Government's Indigenous Advancement Program, the School Engagement Program increases child and family involvement and connection with early childhood education. 2018 saw improvements across all delivery targets, due to stronger connections with schools and the Families as First Teachers Program.

In 2018 we worked with

608 indigenous children (8% increase)
123 Indigenous family members
(72% increase)

118 teachers and educators,57 Indigenous (46% increase)

### RECONCILIATION ACTION PLAN

We recognise the rich heritage, strength and spirit of Aboriginal and Torres Strait Islander communities.

We were proud to launch our Reconciliation Action Plan at Sadadeen Primary School in Alice Springs in August. The launch commenced with a special welcome to country performed by student leader Chiara. Acknowledging the importance of a Reconciliation Action Plan, Chiara said:

"we are in a unique situation: we have a dual heritage and therefore a dual responsibility for shaping this community together".

Our Reconciliation Action Plan provides a framework for ongoing engagement in the community, empowering Aboriginal and Torres Strait Islander people to be the drivers of sustainable change. The framework of our RAP recognises the importance of placing local Aboriginal and Torres Strait Islander people at the centre of the foundation's work within Indigenous communities. Together we seek to develop strategies that will improve health and wellbeing. Our RAP is built upon three themes; 'listening', 'sharing knowledge', and 'embracing difference'.

Our RAP provides a framework for ongoing engagement and continual improvement.

Recognising that change occurs in environments where self-empowerment is at the heart of all development, our RAP will guide our work within schools and communities. In seeking to improve the health and well-being of kids and families across Australia, it is an important commitment for our organisation.

#### CREATING LASTING CHANGE

Our organisation is dedicated to working with Indigenous communities to create positive outcomes by increasing physical activity.

In 2019 as part of our RAP commitment, we seek to:

- Celebrate and participate in National Reconciliation Week and NAIDOC week
- Develop and maintain relationships with Indigenous community groups and organisations to support positive outcomes
- Engage employees in continuous cultural learning opportunities to increase understanding and appreciation of Aboriginal and Torres Strait Islander cultures, histories and achievements
- Actively promote a culture that values reconciliation.

# PHYSICAL ACTIVITY AUSTRALIA

A key focus for Physical Activity Australia in 2018 was increasing industry engagement.

The industry engagement strategy has strengthened connections with quality training organisations, industry peak bodies, universities and fitness businesses. Working with high-quality industry stakeholders ensures ongoing adherence to industry standards, while offering registrants the flexibility to direct their own career pathway.

The Federal Government's cessation of funding for Certificates III and IV in Fitness has continued to impact on the number of registrants and trainers in the industry. The challenge this has created has led us to further strengthen our focus on high-level professional and ethical standards, customer service and investment in consolidating industry relationships; measures that have cemented our quality offering in a self-regulated industry that is under increasing pressure.

### WALKTOBER

This year's Walktober challenge saw participants from all around Australia lace up their walking shoes to raise money for our Active Schools Programs. All funds raised contributed to expanding our programs into more communities throughout Australia.

The campaign engaged families and friends of Bluearth to move in any way – be it walking, swimming, running or jumping – for the month of October. Catering to all ages and abilities, young or old, slow or fast, the challenge highlighted how easy, fun and mood boosting exercise is.



Education is more than literacy and numeracy, it is about the whole child. Developing skills and strategies to navigate all aspects of life effectively and health. Bluearth provides a platform to support a growth mindset and a healthy focus supporting learning in all areas.



# SUPPORTERS AND DONORS

#### **PARTNERS**

Swisse

#### **SUPPORTERS**

**Albury Demolitions** Albury SS&A Club

Barooga Sports Club

Business Group Wangaratta

Brown Brothers Wine Group

Elders Insurance

Equip Super

Financial Momentum

Floyd Industries

Gym & Fitness

Jumbunna Investments

Maxxia

Mulwala Water Ski Club

Parsons Group

Playtime Market

**REC** Hydraulics

Rossfit

Tarl Pty Ltd

#### TRUSTS AND **FOUNDATIONS**

Barr Family Foundation

Freake Family Trusts

Give Where You Live Foundation

Madge Brown Charitable Fund

#### **INDIVIDUALS**

Monika and Malcolm Freake Geoff Peterken

#### **IN-KIND SUPPORTERS**

Sharpe IVO - Anna Sharpe

Vanguard

Varidesk

#### **GOVERNMENT**

Department of Prime Minister and Cabinet

ACT Government - Health

ACT Government - Sport and

Recreation

Benalla Health

Brimbank City Council

City of Greater Geelong

City of Wanneroo

Department of Local Government, Sport and Cultural Industries (WA)

Maribyrnong City Council

Northern Territory Government Department of Education Families as First Teachers (FaFT) Program

#### COMMUNITY PARTNERS

**Active Anatomy** 

**ACT Playgroups Association** 

Australian Catholic University

Australian Fitness Academy

Australian Fitness Network

Avia Performance

Better Health Channel

Cadence Health

Central Australia Mental Health

Service

Child Friendly Alice

The College of Health and Fitness

Communities for Children

Connected Beginnings

COTA Australia

Deakin University

Deakin University Exercise and

Sports Science Committee

Deakin University Institute for Physical Activity and Nutrition

Eagle Academy

Early Years Education

EFit Academy

Excel Self Defence Pty Ltd

FIA Fit Nation

Fitness Education Online

Franklin Early Childhood School

Gap Youth Centre

Global Weight Management

Federation

**Gymnastics Victoria** 

Health Coaches International

Invictor

JPS Health and Fitness

Gym and Fitness

JLT Sport

Kippax Kids

MSAC Institute of Training

Metabolic Prescription

Mums Exercise Group Australia

(Canherra)

Musculoskeletal Australia

Northeast Health Wangaratta

NPE FAST-TRACK™

Nutrition Australia ACT Inc

The Personal Training Workshop

Company

Polar Education Zone

Positive Action Health & Fitness Pty Ltd

Quality Hotel Wangaratta Gateway

Save the Children East Kimberley

Southern Cross Early Childhood

School

Studio Pilates

TAFISA (The Association of Sport for All)

University of Canberra

Victoria University

Wellness Coaching Australia

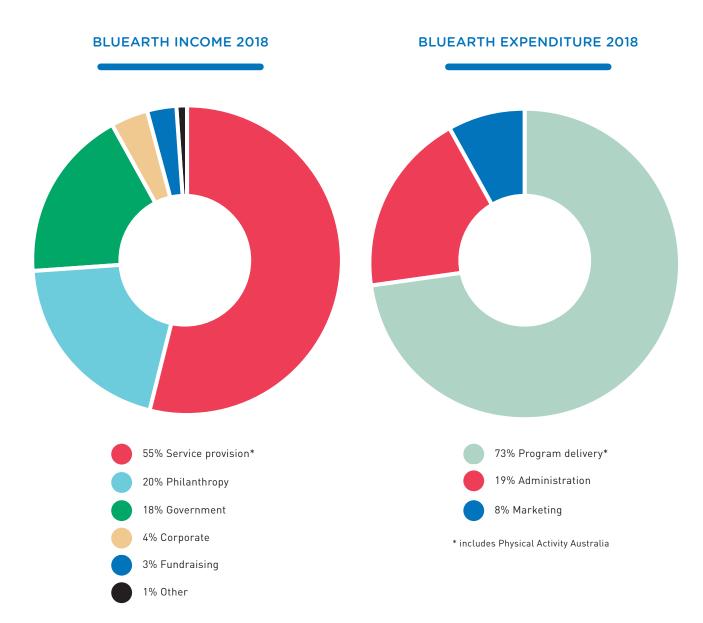
West Belconnen Child and

Family Centre

Yok Djakoorliny

Zama Institute

# FINANCIAL SUMMARY



BALANCE SHEET AS AT 31 DECEMBER 2018

#### **BLUEARTH FOUNDATION**

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 \$	2017 \$
Current Assets			
Cash and Cash Equivalents	7	372,896	428,736
Trade and Other Receivables	8	101,849	118,823
Other Current Assets	9	35,118	37,506
Total Current Assets		509,863	585,065
Non-Current Assets			
Property, Plant and Equipment	10	7,724	11,657
Intangible Assets	11	2,280	1,620
Total Non-Current Assets		10,004	13,277
Total Assets		519,867	598,342
Current Liabilities			
Trade and Other Payables	12	100,515	179,502
Financial Liabilities		15,849	19,207
Short Term Provisions	13	123,513	119,399
Total Current Liabilities		239,877	318,108
Total Liabilities		239,877	318,108
Net Assets		279,990	280,234
Surplus			
Accumulated Surplus		279,990	280,234
Total Surplus		279,990	280,234

	2018 \$	2017 \$
Income		
Service Provision	1,031,198	1,091,349
Government Grants – Federal	220,000	220,000
Government Grants – State & Local	189,532	95,040
Other Grants	117,447	175,696
Paid Parental Leave	5,560	6,950
Interest Received	3,780	9,268
Donations	429,284	454,587
Recoveries	-	3,235
Loss on Sale of Non-current Assets	-	(411)
	1,996,801	2,055,714
Expenditure		
Accountancy & Audit Fees	15,274	15,011
Bank Charges	2,153	1,336
Board Expenses	12,822	10,443
Computer Expenses	7,324	14,256
Consultancy Fees	56,775	33,760
Contract Work	37,930	66,866
Depreciation	7,775	6,625
Equipment & Uniform	8,155	6,308
Fringe Benefits Tax	399	(1,565)
Insurance	10,064	9,006
Internet Fees	5,382	6,547
Legal Fees	12,008	13,157
Living Away and other Allowances	23,110	24,890
Marketing Expense	47,637	105,100
Motor Vehicle	10,483	14,176
Office Expenditure	6,020	6,006
Staff Training & Welfare	31,314	18,448
Superannuation Contributions	155,627	179,795
Telephone	10,371	17,790
Travel Expenses	62,414	69,256
Wages	1,446,057	1,474,822
Work Cover	27,951	32,716
	1,997,045	2,124,749
Deficit	(244)	(69,035)

DIRECTORS' REPORT 31 DECEMBER 2018

The directors present their report, together with the financial report for Bluearth Foundation for the financial year ended 31 December 2018 and the auditor's report thereon.

#### **BOARD OF DIRECTORS**

The following were the directors of Bluearth Foundation in 2018:

Yvonne Rate AM, Cit WA
Malcolm Freake OAM
Dr Jeffery Simons PhD BA MA MAPS
Peter Thomas BCom
Michael Brady AM
Helen Berry B.Ed (PE)
Gail Morgan
Peter Parker
Patricia (Trish) Angus PSM

#### **SECRETARIES**

The secretaries of Bluearth Foundation are:

Wendy Gillett appointed 13 March 2014, resigned 14 August 2018

Karen Jacques appointed 24 February 2015

Evan Robertson appointed 2 July 2018

#### **MEETINGS OF DIRECTORS**

Director	No of meetings eligible to attend	No of meetings attended
Yvonne Rate	8	8
Patricia Angus*	2	2
Helen Berry**	6	4
Mike Brady	8	4
Malcolm Freake	8	8
Gail Morgan	8	5
Peter Parker	8	7
Jeff Simons	8	8
Peter Thomas	8	8

<sup>\*</sup> Appointed 20 Sept 2018 \*\* Resigned 21 Sept 2018

### FINANCE, AUDIT AND RISK MANAGEMENT COMMITTEE

Director	No of meetings eligible to attend	No of meetings attended
Malcolm Freake	5	4
Peter Thomas	5	5

#### **COMPANY STRUCTURE**

Bluearth Foundation is a company incorporated under the Corporations Act 2001 and is a company limited by guarantee. In the event of Bluearth Foundation being wound up, the liability of each Member, and each former Member who ceased to be a Member within a year of Bluearth Foundation being wound up, is limited to an amount not exceeding \$100. As Bluearth Foundation is limited by guarantee, there is no reference in the statement of financial position to share capital or shareholders' equity. At 31 December 2018 the number of members of the company was thirteen (13) and the combined maximum total amount that members of the company are liable to contribute if the company is wound up is \$1,300.

#### PRINCIPAL ACTIVITIES

The principal activities during the financial year were: Promoting health and preventing diseases in human beings through participation in physical activity. No significant change in the nature of these activities occurred during the year.

#### **REVIEW AND RESULT OF OPERATIONS**

In the opinion of the Directors, the company's operations during the year performed as expected.

The total operating revenue of Bluearth Foundation in 2018 was \$1.99 million (\$2.05 million in 2017). The net result for 2018 was \$244 of a loss.

At the end of 2018, the Bluearth cash reserves were \$372,894 (\$428,736 in 2017). The surplus at the End of the 2018 Financial Year was \$279,990 (2017 \$280,234).

#### STATE OF AFFAIRS

During 2018, Bluearth continued to focus on building a strong regional approach to delivering programs in schools and professional development for educators. Bluearth continued to expand its program delivery to include the early childhood education sector. Bluearth also continued its relationships with the tertiary sectors and invested in a corporate partnerships management function. Bluearth continues to receive support from the foundation's main benefactor.

#### LIKELY DEVELOPMENTS

Bluearth Foundation will continue to promote health and physical activity to the community to prevent diseases in human beings through school program delivery, capacity building in education and advocacy. It will continue to build on the fundraising and partnerships function with a focus on Trusts & Foundations and corporate sponsors to support these operations.

DIRECTORS' REPORT 31 DECEMBER 2018

#### **BLUEARTH FOUNDATION**

DIRECTORS' DECLARATION
FOR THE YEAR ENDED 31 DECEMBER 2018

#### **EVENTS SUBSEQUENT TO 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 entity, the results of those operations, or the state of affairs of Bluearth Foundation in future financial years.

#### **DIVIDENDS**

Bluearth Foundation's constitution specifically prohibits the declaration or payment of dividends.

#### **DIRECTORS' BENEFITS**

No director of Bluearth Foundation has received or has become entitled to receive a benefit in respect of their role as a Director.

#### **ENVIRONMENTAL REGULATION**

The operations of Bluearth Foundation are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

### INDEMNIFICATION AND INSURANCE OFFICERS AND AUDITORS

Bluearth Foundation indemnifies its officers against all liabilities to another person (other than Bluearth Foundation) that may arise from their position as officers of the company and insurance cover was in place during the year in respect of this liability. The insurance premium for this cover is included in other business insurance premiums and is not quantified separately.

Bluearth Foundation has not indemnified, or made any relevant agreement to indemnify, against any liability, any person who is or has been an auditor of the company.

No person has applied for leave of Cout to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

#### **AUDITOR'S INDEPENDENCE DECLARATION**

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is included with the financial reports.

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

Yvonne Rate AM, Cit WA Chair/Director Malcolm Freake OAM Director

Dated this 18th day of April 2019

#### **DIRECTORS' DECLARATION**

The directors of the company declare that:

- 1. The financial statements and notes for the year ended 31 December 2018 are in accordance with the Corporations Act 2001 and:
  - a. comply with Accounting Standards, which, as stated in Note 2 to the financial statements, constitutes explicit and W1reserved compliance with International Financial Reporting Standards (IFRS); and
  - b. give a true and fair view of the financial position and performance of the company.
- 2. The directors declare that they believe that Bluearth will, during the 12 months from the date of signing of the 2018 accounts, be able to pay its debts as and when they fall due for payment.

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

Yvonne Rate AM, Cit WA Chair/Director

Malcolm Freake OAM

Dated this 18th day of April 2019

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BLUEARTH FOUNDATION

### REPORT ON THE AUDIT OF THE FINANCIAL REPORT

#### **OPINION**

We have audited the financial report of Bluearth Foundation (the company), which comprises the balance sheet as at 31 December 2018, the statement of comprehensive income, the statement of changes in surplus 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 Corporations Act 2001, including:

- a. giving a true and fair view of the Company's financial position as at 31 December 2018 and of its financial performance for the year ended; and
- b. complying with Australian Accounting Standards and the Corporations Regulations 2001

#### **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 Corporations Act 2001, 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.

#### **KEY AUDIT MATTERS**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### 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 in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors 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 directors are responsible for assessing 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.

### 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.

### AUDITORS INDEPENDENCE DECLARATION Under Section 307C of the Corporations Act 2001

To Members of Bluearth Foundation

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2018, there have been:

- a) no contraventions of the auditor independence requirements in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

William Nutton

Unit 1, 6-8 Gloucester Avenue, Berwick VIC 3806

Dated this 26th day of April 2019



