



Hepatitis B Free

B Free B Aware B Well

Annual Report

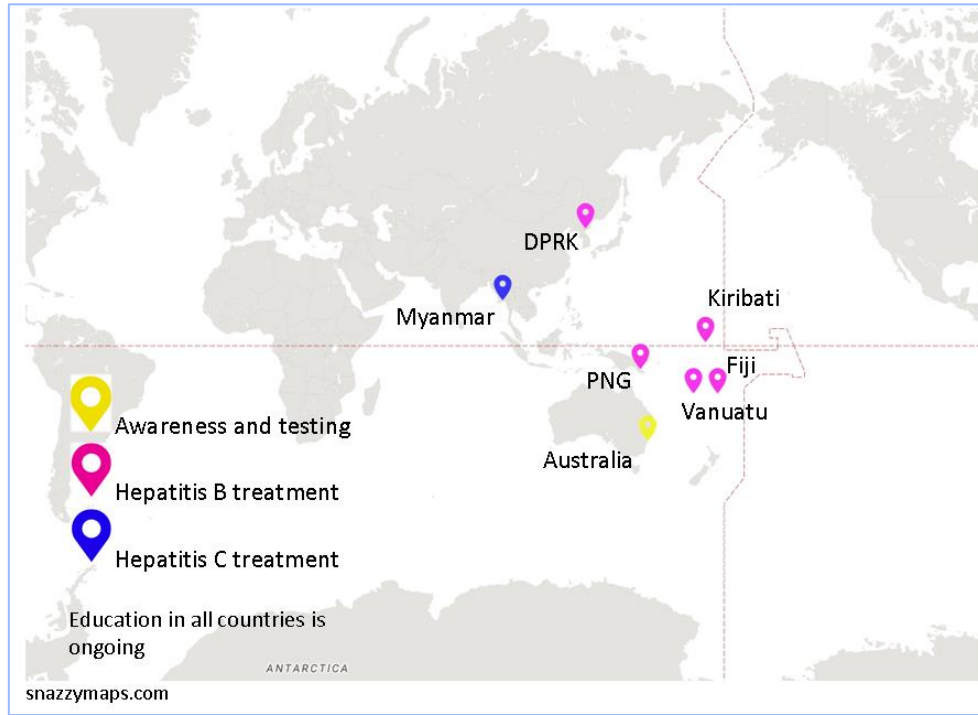
2018-2019



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This Annual Report is for the period of July 2018 – June 2019.
Authorised by the Directors of Hepatitis B Free



Who we are

Our History

Hepatitis B Free is an Australian registered tax-concession, not-for-profit charity. We are run by a group of passionate volunteers mostly based in Sydney, Australia who want to give back and make a difference. Our volunteers come from diverse backgrounds and professions, including doctors, nurses, allied health, lawyers, and students. Hepatitis B Free was founded in 2013 by five Australian doctors and nurses. The team was led by Associate Professor Alice Lee, a gastroenterologist and hepatologist with expertise in viral hepatitis and Sue Huntley, a clinical researcher with a background in nursing and project management. Galvanised by their experience in remote Papua New Guinea, where they travelled on foot to vaccinate and provide basic health clinics for tribal villages, they decided to continue taking action towards addressing the huge unaddressed need of hepatitis B in resource-poor areas.

Our Vision

To work together towards a world free of hepatitis B.

Our Mission

To facilitate improved awareness, testing, vaccination, and life-saving treatment and care services for hepatitis B aimed at those most in need.

Our goals are globally aligned

Our ultimate goal is the elimination of hepatitis B. The World Health Organization has called for the elimination of hepatitis B by 2030. Sustainable Development Goal 3.3 states that “by 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases”. (United Nations, Sustainable Development Goal 3. <https://sustainabledevelopment.un.org/sdg3>)

Our values

Partnership

We identify and collaborate with key stakeholders in each community, including health care workers, community members, Local Health Authorities and government departments.

Education

We raise awareness about hepatitis B among key high-risk groups, including in countries with high prevalence rates of hepatitis B, people with limited access to health services, and culturally and linguistically diverse communities. We train and upskill local healthcare workers, who we believe are instrumental in providing ongoing health care to their communities. Through consultation, we provide skills and resources in areas they identify as most important.

Sustainability

We work towards making our impact long-term and sustainable, through combined efforts of education in the general community and for healthcare workers, collaboration with local partners and government, regular evaluation of our projects, and advocacy at a policy level.

What is hepatitis B?

Somewhere in the world, one person dies every minute from hepatitis B-related complications.

What is hepatitis B?

The hepatitis B virus (HBV) is the most common cause of liver infection in the world. It is spread via blood and certain body fluids, including through unprotected sex, sharing needles, and from mother to child at birth. One in three people in the world have been exposed to HBV. There are 240 million people worldwide living with chronic hepatitis B. Every year around 700,000 people die from complications of hepatitis B. The highest rates are found in sub-Saharan Africa, East Asia, the Pacific Islands, and the Amazon basin of South America. Hepatitis B infection can be acute or chronic. When the infection lasts for longer than 6 months, it becomes chronic hepatitis B. The virus can remain in the body for many years, often without any symptoms. Without treatment, chronic hepatitis B can increase the risk of liver cancer or scarring (cirrhosis).

Vaccination

Vaccination is one of the most cost-effective ways to prevent disease. The hepatitis B vaccine is safe and highly effective in providing immunity against infection. Newborns are particularly vulnerable to hepatitis B – if they are exposed to the virus, they have >90% chance of developing lifelong infection, chronic hepatitis B. Therefore, the World Health Organization (WHO) recommends all infants should be vaccinated for hepatitis B at birth as soon as possible (within 24-48 hours) followed by at least two other doses in infancy. These three doses are 95% effective in preventing infection. However, birth dose vaccination is a major challenge in countries with limited access to healthcare, particularly when women give birth at home without a skilled attendant.

Other priority groups for vaccination include:

Health care workers

Household and sexual contacts of people with hepatitis B

Young adolescents

Migrants from countries with high hepatitis B rates

People who inject drugs

Men who have sex with men

Persons with multiple sexual partners

Testing

Testing is important because many people with hepatitis B infection do not experience noticeable symptoms. A blood sample tested in a laboratory is the gold standard to determine whether a person has been infected with the hepatitis B virus. There are a range of tests that are used and these can be ordered as individual tests or a series of tests. These include:

- Hepatitis B Surface Antigen – the protein on the surface of the hepatitis B virus. A positive result means a person has hepatitis B virus in the blood.
- Hepatitis B Surface Antibody – the body normally produces antibodies (proteins that are part of the immune system) in response to infection. A positive test means that either: a person has been successfully vaccinated against hepatitis B; or they have recovered from an acute infection from hepatitis B and the body has produced an antibody.
- Hepatitis B DNA – can be used to quantify the amount of hepatitis B virus in the blood. This can assist doctors to assess if a person is at increased risk of liver damage.

In resource-limited settings, rapid point of care test kits, typically conducted via simple finger prick, can provide results within minutes and can be beneficial in the absence of laboratory infrastructure.

Treatment

Hepatitis B is not curable, but it can be treated. Not all people with chronic hepatitis B need treatment, however all people should be monitored by a health professional who can monitor their liver function and virus levels. Treatment with antiviral therapy medicines such as

tenofovir and entecavir reduces risk of death after five years from nearly 30% to about 5% in the sickest patients. Not only is this treatment lifesaving, it brings health and a future for patients and those around them. Treatment can turn a death sentence into a treatable condition.

Advocacy

With a complex health system and many competing public health priorities, raising awareness about hepatitis B has been a huge component of our work in PNG. Sue Huntley has travelled frequently to meet with health professionals and government officials in Port Moresby as well as in the Oro Province. There has been much support expressed for our proposals by the PNG government and other partners we have collaborated with for several years. One highlight in 2018 was when Sue met with the First Lady of Papua New Guinea, who has graciously agreed to be a spokeswoman for World Hepatitis Day!

Anecdotally, the community health workers at NBPOL have gained knowledge and are much more aware about hepatitis B testing and vaccinations. This is particularly noteworthy as they are the frontline of healthcare in PNG. Empowering local health workers to deliver better care for their community is the cornerstone of our mission.

Directors report

When we founded Hepatitis B Free, we focused on addressing gaps in areas of hepatitis care where no other access to support was available. In doing this, the challenges were significant but we felt that any progress at all would be worthwhile. As we reflect on the work achieved in the past 12 months, it remains astonishing that we have been able to expand into the area of promoting access to treatment. This has only been possible through the commitment of our team, our extended volunteers and our partners on the field.

PNG remains very close to our heart having been our lead into working abroad. We are now pleased to report that treatment with antiviral therapy is planned with the support of NBPOL and our wonderful team on the ground in Siroga clinic where a cohort of patient wait patiently for the drugs to arrive. Ongoing screening and vaccination remains a high priority and work in being done to support laboratory systems. Partnership with Popondetta General Hospital was strengthened through our volunteer UK doctor Mair who generously spent three months supporting the hepatitis program.

Our work in Myanmar has been focused on hepatitis C treatment models. We are happy to report that our pilot program with MAM and MLF has been a wonderful success and we hope to expand this model to even more remote and disadvantage communities that are supported by our partners. Close contact with the local physicians has been possible through various social platforms but mostly through continued enthusiasm and keenness for knowledge. Am grateful for the opportunity to work with such a motivated team lead by a wonderful physician, Dr Ni Ni.

Kiribati hepatitis B treatment program continues despite the challenges of staff and internet bandwidth access and resource limitations. Our team lead by Sue Huntley and Dr Aidan Foy remain highly committed and continue to provide support both in country and online on a weekly basis. Further expansion of the program through addressing high risk mother to child transmission is underway as well as considering how we can link some of the most remote patients to care and follow up.

Hepatitis B treatment guidelines have been launched in Fiji with plans to introduce antiviral therapy. Other islands including Tonga, Vanuatu and Solomon Island are all keen for our programs to expand to their islands.

The needs for DPRK hepatitis B support remain difficult to meet. Despite the rapidly growing program in both numbers of clinics added and the total numbers of patients on treatment, there is clearly a great ongoing need for ongoing expansion. We are welcomed so warmly each time we visit, but the visits are never long enough with an ongoing need for time, more meds and more resources. Prioritising our work remains a constant struggle. Grateful for the physicians and all of our health care workers who remain dedicated for the care of their patients when we are not there.

Local work in Sydney continues with promoting hepatitis awareness at community levels, particularly for the at risk CALD communities. Educational events continue throughout the year as part of our awareness campaign.

We remain dedicated to working to support local and international programs. Prioritising training and awareness remains a priority. Our demonstration treatment programs in some of the most challenging settings have set pathway for other similar programs. Our goals and vision remain unchanged, to work together towards a world free of hepatitis, one step at a time, one place at a time.



Alice Lee & Sue Huntley
Co-Founders and Directors, Hepatitis B Free

Australia



Whilst the overall rate of hepatitis B in Australia is low compared to other countries globally, hepatitis B prevalence is much higher in certain populations. These include migrants from countries with endemic hepatitis B, and Aboriginal and Torres Strait Islanders. People from these communities often face other challenges in accessing health care such as lack of awareness, and language and cultural barriers.

To address this issue, Hepatitis B Free partners with migrant communities around Sydney to provide free education and hepatitis B testing. Our aim is to improve awareness about hepatitis B amongst this higher risk population and to link people who test positive to see their local general practitioner. Our volunteers go out to community events throughout the year and set up stalls where they talk to people, hand out educational materials, and provide free testing. The test is a simple finger prick which takes about 20 minutes for the results.

Events attended in 2018-2019 included testing days for the Chinese community, Korea community, Burmese community and African community.

DPRK



September 2018 marked two years since the first patients in DPRK were started on antiviral therapy as part of the HOPE program, our largest and seminal hepatitis treatment program. There is now a strong bond between the local staff, particularly those at Pyongyang and Kaesong with whom we have been working with since 2016, and our teams, who visit four times each year, travel permitting. As each year passes, we are humbled by the difference that this program is making in peoples' lives - being able to be treated for a disease they thought was a death sentence, and previously had no possibility of acquiring medicines for.

In June 2018, we began treating patients at a new location called Haeju, becoming the third clinic site. Haeju is a town located 3 hours south of Pyongyang by road, a beautiful drive through rice paddies, cornfields and mountain ranges. By the end of 2019, we also started steps to provide treatment at additional sites in Pyongsong and Sariwon.

Additional programs to support other areas of hepatitis care services are also being addressed to improve outcomes for patients with viral hepatitis and advanced liver disease.

The DPRK program, called HOPE (Hepatitis Overview and Program to TrEat), is a collaboration between the DPRK Ministry of Public Health, and US charities Christian Friends of Korea and Global Care Partners.

Papua New Guinea



Papua New Guinea is one of the most culturally, biologically and linguistically diverse nations in the world, with over 700 native languages spoken. With over 80% of the population living in remote areas, there are many challenges to accessing healthcare, including geographic remoteness, limited infrastructure and few health professionals.

Hepatitis B is a significant issue in PNG, like other Pacific Islands. Due to limited testing and virtually no available treatment, it is common for medical wards in the hospitals to be full of people suffering from severe liver disease. One of these complications, known as ascites, is so common that it is locally referred to as “big belly”. Unfortunately, once liver disease reaches this stage it is often very difficult to manage and can lead to significant suffering and death.

We have been working in the Oro Province since 2013 in both remote villages as well as the provincial capital of Popondetta. Our work in this region has grown from immunisations and medical outreach clinics in remote villages to a hepatitis B treatment program run through a public-private partnership model with the Popondetta General Hospital, Oro Provincial Health and New Britain Palm Oil Limited (NBPOL), a company that provides healthcare for its 20,000 employees and their families.

In February 2019, three team members travelled to PNG to assist local doctors and healthcare workers with assessments of patients to be treated for hepatitis B. Patients can be seen at either of two locations: Popondetta General Hospital, or Siroga clinic (NBPOL). Our volunteers also offer regular training and continuous support via online communications to local health workers in PNG.

Medications are due to arrive in PNG in the coming months with the view to commence the first group of patients on treatment soon after. In the meantime screening people for HBV is continuing.

Upgrading the laboratory at Siroga clinic is under consideration by NBPOL, this will increase capacity of testing chemistry and hematology blood samples. This will not only benefit the HBV program but also the general patients of the clinic as well.

Donations of various medical supplies and equipment along with days out for girls packs continue to be shipped to PNG.

Myanmar



Myanmar is a South-east Asian nation bordered by China, India, Bangladesh, Laos and Thailand. Hepatitis B and C are significant public health issues in Myanmar and the prevalence of hepatitis C virus (HCV) is estimated to be 2.65%. Many people living with HCV are undiagnosed and untreated. Additionally, people with HCV infection often also have HBV and/or HIV infection, which makes it more important but also more complicated to treat.

HCV can now be cured with 12 weeks of treatment thanks to new medicines called directly acting antivirals (DAA). These can be taken orally with few very side effects, a vast improvement from older HCV treatment which needed to be taken for longer, had more side effects, and lower cure rates. HCV treatment is provided free of charge through the National Hepatitis Control Program, however access remains limited due to quotas on the number of people who can be treated at present.

In 2017, Hepatitis B Free commenced a new project (HOPE-C) to treat 100 people with HCV infection and 100 people with HCV/HIV coinfection with DAA medications (sofosbuvir and daclatasvir). This project is in partnership with two leading health NGOs in Myanmar:

Medical Action Myanmar (MAM), and Myanmar Liver Foundation (MLF). A team of local and international specialists provide support for the physicians treating patients on the ground in Myanmar. The program treats patients according to the National Myanmar Hepatitis C treatment guidelines

Now approaching the end of 2019, the HOPE-C project is about to be completed. Nearly 200 patients in Yangon have been treated for HCV with high rates of cure achieved.

Medical student volunteer spends four weeks with MAM reporting on the HOPE-C project

In December 2018, medical student Carrie Lee spent four weeks at MAM's main Yangon clinic, Hlaingthayar, sitting in with local physicians caring for patients with HCV as part of the HOPE-C project. One patient shared his story about how he became infected with HCV following a car accident seven years ago. It was the middle of the night and he needed an urgent blood transfusion, but with none immediately available, one of the doctors donated his own blood – unfortunately without time to screen the blood for blood borne viruses. Sadly, this is a common story for people in countries with limited blood bank screening. The patient was glad to have had the chance to have his HCV treated by MAM for no cost. However, he had concerns for his family as his wife has hepatitis B, and they have two children at home to look after.

Bringing HOPE-C to rural Myanmar

Putao is a city in the northernmost part of Myanmar, home to 60,000 people who are mostly farmers, miners and mountain herb gatherers. It is cold in winter and surrounded by mountains, and it is only accessible by air. MAM have worked in Putao since 2012, where they provide care for this community. There are many people who inject drugs (PWID), this region having one of the highest rates of PWID in Myanmar. Injecting drug use carries a high risk of hepatitis B and C infection, as well as HIV. However, there is no hepatitis treatment here, and the closest treatment centre is more than 14 hours away by bus.

With HOPE-C in Yangon drawing to a close, we are working with MAM to bring hepatitis C treatment to Putao. There will be challenges including the geographic isolation, lack of services such as radiology (imaging such as ultrasound and Fibroscan is important for hepatitis B/C treatment and care), and treating HCV in a population who require methadone substitution therapy. However, we believe this is a community of great need due to high rates of viral hepatitis, and limited access to healthcare. During a trip to Putao in May 2019, doctors Alice Lee, David Hilmers and Thao Lam, met the local health workers who were extremely dedicated to caring for their patients, despite having limited post-graduate training and access to referral services. They also met some of the patients with hepatitis B, including a young woman with suspected liver cancer. They came away from the trip with a strong conviction that we should do all we can to support health workers and people living in this region.

Kiribati



The island nation of Kiribati, with 33 islands spanning 3000 kilometers across the Pacific Ocean, has many challenges in healthcare delivery. Although healthcare is free for people in Kiribati, there is a shortage of healthcare workers: one doctor may be caring for up to 100 people each day. The hospital infrastructure is limited and few tests are available.

Hepatitis B is endemic in Kiribati, with an estimated 15-20% of adults suffering from chronic hepatitis B infection. Most infections are caused by transmission from mother to child during birth or during early childhood. There is a vaccination program for hepatitis B, however problems such as a lack of refrigerators to store vaccines limit its effectiveness. Prior to 2017, there has been no access to life-saving antiviral therapy in Kiribati. Many people infected with hepatitis B are treated for their symptoms but not the underlying disease, and often resort to herbal remedies which do not help treat the disease.

There are many challenges with healthcare delivery in Kiribati. The islands are spread far apart, and patients may need to travel by boat to attend clinic. Physical infrastructure is limited, and internet access can be patchy, making online training and communication difficult at times. Sometimes communicating with patients to inform them of upcoming appointments requires thinking “outside the box”, such as using community radio alerts. There are few health workers who each have many patients to care for, yet frequent staff turnover each year. Medical records systems and medication dispensing resources are sparse. The program is continually developing, and we are very fortunate to be working closely with both local staff and other international partners.

Specifically related to hepatitis B, other factors complicating treatment include high rates of co-infection with hepatitis D virus (HDV) and high rates of metabolic syndrome, including diabetes, obesity and fatty liver disease. There are also high rates of transmission from mother to child at birth, an important issue we hope to tackle in coming years.

Hepatitis B treatment in Kiribati

In 2017, Hepatitis B Free, together with the Victorian Infectious Diseases Reference Laboratory and the World Health Organisation (Western Pacific Region), and Kiribati’s local doctors and healthcare workers, began a program to provide patients with chronic hepatitis B with antiviral treatment.

The first batches of antiviral therapy arrived in Kiribati in March 2018, and the first patients were started on treatment.

We are pleased to have a new volunteer, Dr. Aidan Foy, join Hepatitis B Free. Aidan is an experienced gastroenterologist who has a special interest in working in Kiribati. He and Director Sue Huntley travel regularly to see patients and provide training and administrative support to local staff.

In August (2018), Sue Huntley travelled to Kiribati and met with health professionals and patients, hearing stories about how this treatment has impacted their lives. In places where treatment has never before been available, hepatitis B has been known and feared as the cause of 'big belly, skinny legs' - meaning that people without access to treatment developed complications of severe liver disease. However, now that treatment is available, people have been able to get back to work, support their families, and have a sense of future. Since then, both Dr Foy and Sue continue to support the local program through regular in person visits as well as weekly on line case discussions. Expansion of hepatitis services are being explored.

Fiji



Hepatitis B treatment and care guidelines were endorsed by the Ministry of Health in late 2018 after much collaborative work with the local physicians and HBF. Since this time HBF has provided technical support for training and policy development in preparation for patient assessments and commencement of treatment for those that need it.

Dr Lee has delivered a number of lectures to local physicians both in country and remotely from Sydney. HBF has supported the purchase of anti-viral medications for the first 12 months of treatment for the initial cohort of patients, these medications have arrived in country and patients will soon be started on treatment.

Vanuatu



Dr Alice Lee visited the island nation of Vanuatu in July 2019 to explore the implementation of a hepatitis B treatment program, she met with members of the Ministry of Health. There appears to be enthusiasm for a program in Vanuatu, and we are investigating grant opportunities to help support the cost of the program.

Training: online and on the ground

Local health workers are the front-line of healthcare, and we believe it is vital to support their work through resources and education. All Hepatitis B Free treatment programs, both hepatitis B and hepatitis C, rely on ongoing training and communication with local health workers in-country who are primarily responsible for the care of their patients. This involves a combination of regular trips to provide in-house training and maintain personal relationships; as well as online training (in countries where internet connection is available).

Myanmar

Hepatitis B Free volunteers travelled to Myanmar clinics to deliver in-person training on hepatitis treatment and Fibroscan imaging at the start of the program.

Training is provided on a monthly basis by Dr Alice Lee via Zoom teleconference, and until the end of 2018, a UK HIV specialist Dr Ed Wilkins was available in-country to assist with reviewing challenging cases. This expert specialist team is in regular contact with local doctors via Whatsapp and email.

Kiribati

A key part of the hepatitis B treatment program is ongoing training and education of local health workers. Due to the extremely remote island location, online training is a core part of the program. Each month, Dr Alice Lee and Dr David Hilmers provide online training via Zoom teleconferences for the physicians in Kiribati. This is an opportunity to talk about how to manage hepatitis B as well as to troubleshoot complex patient cases seen by the local doctors. In between these training sessions, they remain in regular contact via Whatsapp and email. However, there are still difficulties, including limited internet bandwidth, making things such as video conferencing and even occasionally email, difficult. Director Sue Huntley and Dr Aidan Foy regularly travel to Kiribati to support the local staff needs.



DPRK Physician training



Fiji training

2018-2019 Financial year finance report



Financial Report

Hepatitis B Free Limited
ABN 25 167 817 389
For the year ended 30 June 2019

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Directors' Report

Hepatitis B Free Limited For the year ended 30 June 2019

Your directors present their financial report on the company for the year ended 30 June 2019.

Directors

The names of directors throughout the year and at the date of this report are:

Dr. Alice Unah Lee - Director and Co-Founder

Dr. Lee is a gastroenterologist and hepatologist, clinical associate professor at Macquarie University and currently leads the liver services at Concord and Canterbury Hospitals, where she is a senior staff member. A graduate from the University of Sydney, Dr. Lee completed a PhD in liver disease (Sydney University) and remains active in teaching and clinical research. In addition to providing general gastroenterology services, she has extensive experience in viral hepatitis.

Dr. Lee was appointed as a director on 31 January 2014.

Ms. Margaret Susan Huntley - Director and Co-Founder

Ms. Huntley is a Clinical Research Consultant, and after many years of nursing Sue owns her own research company and is working in various areas of clinical research and project management. Sue has volunteered for many Charity groups on projects globally.

Ms. Huntley was appointed as a director on 31 January 2014.

Dr. David Hilmers - Director and Chief Medical Officer

Dr. Hilmers is a Professor in the Departments of Internal Medicine and Pediatrics, the Center for Global Initiatives, and the Center for Space Medicine at the Baylor College of Medicine in Houston, Texas. In addition to teaching, his clinical pursuits have included international HIV, pediatrics special needs, adolescent medicine, emergency medicine, and inpatient internal medicine. His research interests have included infectious diseases such as malaria, HIV and Ebola, as well as refugee health, micronutrient malnutrition, and metabolic syndrome. He has done volunteer service and disaster relief work throughout the world. He served as a member and first chairman of the National Space Biomedical Research Institute's User Panel. Prior to entering medical school at the age of 42, he was a Marine Corps colonel, aviator and electrical engineer and served as a NASA astronaut on four space shuttle missions.

Dr. Hilmers was appointed to the board on 1 March 2019.

Mr. Kar Chua - Director and Company Treasurer

Mr. Chua is a member of the Institute of Chartered Accountants in Australia and has a range of experience in assisting a number of ASX-listed companies with their financial, taxation and corporate secretarial reporting, in addition to having a background in reporting responsibilities for multi-national companies, small and medium-sized enterprises. Currently, he holds the position of Associate Director at Enrizen Financial Group Pty Ltd and is also Company Secretary of ASX listed companies, Gateway Mining Limited and Gasfields Limited; and an unlisted coal exploration company, Futura Resources Limited.

Mr. Chua was appointed to the board on 1 March 2019.

Company Secretary

Ms. Melissa Kermen - Company Secretary

Ms. Kermen is a Registered Nurse specialising in Hepatology as a Clinical Trial Coordinator at Concord Hospital. Her passion is viral hepatitis and believes that prevention is always better than cure and that effective healthcare is a basic human right.

Directors' Report

Originally from Ballarat, Victoria Melissa has made Sydney her home after living abroad and travelling to many developing countries.

Ms. Kermeen was appointed to the board on 31 January 2014.

Committee Members

Mr. Peter McGhee - Legal Counsel

Mr. McGhee has diverse experience working as a solicitor for 22 years. This has included acting as Executive Officer and Principal Solicitor of the Intellectual Disability Rights Service, teaching at UTS Law Faculty and working at the NSW Attorney General's Department in inquiries before the Independent Commission Against Corruption. Currently he is Senior Legal Officer at the Department of Education.

Miss. Carrie Lee - Project Manager Assistant

Miss. Lee is a medical student with a growing passion for global health and finding ways to improve health where access and resources are limited. Carrie travelled to Papua New Guinea with Hepatitis B Free for the first time in January 2014 and hasn't looked back since. Her roles include photographing and documenting, fundraising, and facilitating ways for students to put their creativity and skills to use.

Principal Activities

The principal activities of the company during the financial year were as a charitable organisation to working with communities and healthcare workers to stop hepatitis B through prevention, testing and treatment.

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

Significant Changes in the State of Affairs

No significant changes in the state of the company's affairs occurred during the financial year.

Operating Result

The total comprehensive income of the company for the financial year amounted to \$330,536 (2018: \$307,254). The total equity of the company is \$760,942 (2018: \$430,406).

Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the company will be able to continue its trading activities. The company made a surplus of \$330,536 for the year ended 30 June 2019 with an equity position of \$760,942 at 30 June 2019.

The company's ability to meet its obligations as and when they fall due and continue as a going concern is dependent on a number of factors. The factors include the ability of the company to perform in line with budgets and cash flow projections in addition to achieving sustainable levels of donations and sponsorship in the future.

Events Subsequent to the End of the Reporting Period

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

Directors' Report

Dividends

The Constitution of the company prohibits the payment of dividends.

Meetings of Committee Members

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Dr. Alice Unah Lee	3	3
Ms. Margaret Susan Huntley	3	3
Dr. David Hilmers	3	3
Mr. Kar Chua	3	3
Ms. Melissa Kermeen	3	3
Mr. Peter McGhee	3	1
Miss. Carrie Lee	3	3

Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Indemnification of Officer

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 the company.

Proceedings on Behalf of the Company

No person has applied for leave of court 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.


Members' Liability

The company is incorporated under the Corporations Act 2001 and 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 \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2019, the total amount that members of the company are liable to contribute if the company is wound up is \$10 (2018: \$10).

Reviewer's Independence Declaration

A copy of the reviewer's independence declaration as required under s 307C of the Corporations Act 2001 is set out on page 4.

The directors' report is signed in accordance with a resolution of the Board of Directors on:



Alice Unah Lee (Director)

Directors' Report

Date 19 / 06 / 2020



Margaret Susan Huntley (Director)

Date 19 / 06 / 2020

Reviewer's Independence Declaration

Hepatitis B Free Limited For the year ended 30 June 2019

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the Directors of Hepatitis B Free Limited.

As lead review of the financial statements of Hepatitis B Free Limited for the year ended 30 June 2019, I declare that to the best of my knowledge and belief, that there have been no contraventions of:

- (i) the reviewer independence requirements of the Corporations Act 2001 in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

Ronald Targett
Director



Targett Wellman Pty Ltd

Date: 19/6/2020.

Statement of Profit or Loss and Other Comprehensive Income

Hepatitis B Free Limited
For the year ended 30 June 2019

	2019	2018
Income		
Revenue	547,665	397,452
Total Income	547,665	397,452
Gross Surplus		
	547,665	397,452
Expenditure		
Administrative Expenses	33	566
Auditor's Remuneration	3,560	-
Bank Fees	9	53
Brokerage	-	121
Conference	1,790	3,429
Consultancy Fees	154,000	33,705
Fundraising Expenses	776	6,161
Insurance	2,264	2,116
Medicine	1,291	-
Office Expenses	293	38
Printing & Stationery	673	200
Superannuation	1,105	663
Travel and Accommodation	39,700	36,165
Wages and Salaries	11,636	6,980
Total Expenditure	217,130	90,198
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	330,536	307,254
Current Year Surplus/(Deficit) Before Income Tax	330,536	307,254
Net Current Year Surplus After Income Tax	330,536	307,254

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Financial Position

Hepatitis B Free Limited As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Cash and Cash Equivalents	4	445,417	384,163
Trade and Other Receivables	5	249	529
GST Receivable	6	16,376	4,187
Other Current Assets	7	255,000	-
Total Current Assets		717,042	388,879
Non-Current Assets			
Financial Assets - Available For Sale	8	44,447	42,193
Total Non-Current Assets		44,447	42,193
Total Assets		761,488	431,071
Liabilities			
Current Liabilities			
Employee Entitlements	9	547	665
Total Current Liabilities		547	665
Total Liabilities		547	665
Net Assets		760,942	430,406
Member's Funds			
Retained Earnings		760,942	430,406
Total Member's Funds		760,942	430,406

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Changes in Equity

Hepatitis B Free Limited
For the year ended 30 June 2019

	2019	2018
Equity		
Opening Balance	430,406	123,152
Increases		
Profit for the Period	330,536	307,254
Total Increases	330,536	307,254
Total Equity	760,942	430,406

Statement of Cash Flows

Hepatitis B Free Limited For the year ended 30 June 2019

	2019	2018
Operating Activities		
Receipts From Donations, Fundraising and Grant	541,463	395,332
Payments to Suppliers and Employees	(229,429)	(92,162)
Receipts from Investment Income	1,303	(18)
Interest Received	2,948	1,048
Finance Costs	(9)	(53)
Net Cash Flows from Operating Activities	316,278	304,147
Investing Activities		
Payment for Investments	(255,023)	(41,517)
Net Cash Flows from Investing Activities	(255,023)	(41,517)
Net Cash Flows	61,254	262,630
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	384,163	121,532
Cash and cash equivalents at end of period	445,417	384,163
Net change in cash for period	61,254	262,630

Notes to the Financial Statements

Hepatitis B Free Limited For the year ended 30 June 2019

1. Statement of Significant Accounting Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are 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 Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 16 February 2020 by the Board of Directors.

Income Tax

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

Initial Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

The company does not designate any interests in subsidiaries, associates or joint ventures as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

- **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains and losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

- **Financial liabilities**

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Benefits

Short-term Employee Benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

Contributions are made by the entity to an employee superannuation fund are charged as expenses when incurred.

Provisions

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

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Critical Accounting Judgements, Estimates and Assumptions

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Key Estimates

Impairment - General

The company assesses impairment at the end of each reporting period by evaluating the conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

There were no other significant key estimates made during the reporting period.

Key Judgements

There were no key judgements made during the reporting period.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting period ended 30 June 2018. The company's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the company, are set out below.

AASB 9 Financial Instruments

This standard is applicable to annual reporting periods beginning on or after 1 January 2018. The standard replaces all previous versions of AASB 9 and completes the project to replace IAS 39 'Financial Instruments: Recognition and Measurement'. AASB 9 introduces new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost, if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows, which arise on specified dates and solely principal and interest. All other financial instrument assets are to be classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading) in other comprehensive income (**OCI**). For financial liabilities, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI (unless it would create an accounting mismatch). New simpler hedge accounting requirements are intended to more closely align the accounting treatment with the risk management activities of the entity. New impairment requirements will use an 'expected credit loss' (**ECL**) model to recognise an allowance. Impairment will be measured under a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. The standard introduces additional new disclosures. The company will adopt this standard and the amendments from 1 July 2018. It is not expected for the application of the new standard to have a significant impact on the company's financial statements.

AASB 15 Revenue from Contracts with Customers

This standard is applicable to annual reporting periods beginning on or after 1 January 2018. The standard provides a single standard for revenue recognition. The core principle of the standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

The standard will require:

- contracts (either written, verbal or implied) to be identified, together with the separate performance obligations within the contract;
- determine the transaction price, adjusted for the time value of money excluding credit risk; allocation of the transaction price to the separate performance obligations on a basis of relative stand-alone selling price of each distinct good or service, or estimation approach if no distinct observable prices exist; and
- recognition of revenue when each performance obligation is satisfied.

Credit risk will be presented separately as an expense rather than adjusted to revenue.

For goods, the performance obligation would be satisfied when the customer obtains control of the goods. For services, the performance obligation is satisfied when the service has been provided, typically for promises to transfer services to customers. For performance obligations satisfied overtime, an entity would select an appropriate measure of progress to determine how much revenue should be recognised as the performance obligation is satisfied. Contracts with customers will be presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Sufficient quantitative and qualitative disclosure is required to enable users to understand the contracts with customers; the significant judgments made in applying the guidance to those

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

contracts; and any assets recognised from the costs to obtain or fulfil a contract with a customer. The company will adopt this standard from 1 July 2018 and as the entity is not generating revenue at present it is not expected to impact on the company.

AASB 16 Leases

This standard is applicable to annual reporting periods beginning on or after 1 January 2019. The standard replaces AASB 117 'Leases' and for lessees will eliminate the classifications of operating leases and finance leases. Subject to exceptions, a 'right-of-use' asset will be capitalised in the statement of financial position, measured as the present value of the unavoidable future lease payments to be made over the lease term. The exceptions relate to short-term leases of 12 months or less and leases of low-value assets (such as personal computers and small office furniture) where an accounting policy choice exists whereby either a 'right-of-use' asset is recognised or lease payments are expensed to profit or loss as incurred. A liability corresponding to the capitalised lease will also be recognised, adjusted for lease prepayments, lease incentives received, initial direct costs incurred and an estimate of any future restoration, removal or dismantling costs. Straight-line operating lease expense recognition will be replaced with a depreciation charge for the leased asset (included in operating costs) and an interest expense on the recognised lease liability (included in finance costs).

In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However Earnings Before Interest, Tax, Depreciation and Amortisation (**EBITDA**) results will be improved as the operating expense is replaced by interest expense and depreciation in profit or loss under AASB 16. For classification within the statement of cash flows, the lease payments will be separated into both a principal (financing activities) and interest (either operating or financing activities) component. For lessor accounting, the standard does not substantially change how a lessor accounts for leases. The company will adopt this standard from 1 July 2019.

2. Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the company will be able to continue its trading activities. The company made a profit of \$330,536 for the year ended 30 June 2019 with an equity position of \$760,942 at 30 June 2019.

The company's ability to meet its obligations as and when they fall due and continue as a going concern is dependent on a number of factors. The factors include the ability of the company to perform in line with budgets and cash flow projections in addition to achieving, sustainable levels of donations and sponsorship in the future.

	2019	2018
3. Revenue		
Donations	541,463	394,063
Fair Value adjustments	2,231	676
Fundraising Income	-	909
Interest Income	2,948	1,048
Investment Income	1,024	511
Other Revenue	-	245
Total Revenue	547,665	397,452

	2019	2018
4. Cash and Cash Equivalents		
Cash on hand	10,000	-
BOQ Business Web	286,298	351,054
BOQ Everyday Saver	63	273
CBA Society Cheque Account	149,056	32,835
Total Cash and Cash Equivalents	445,417	384,163

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

	2019	2018
5. Trade and Other Receivables		
Other Receivables		
Distribution Receivable	249	529
Total Other Receivables	249	529
Total Trade and Other Receivables	249	529
	2019	2018
6. GST Receivable		
GST	16,376	4,187
Total GST Receivable	16,376	4,187
	2019	2018
7. Other Current Assets		
Term Deposit		
BOQ TD #22893552	255,000	-
Total Term Deposit	255,000	-
Total Other Current Assets	255,000	-
	2019	2018
8. Financial Assets		
Available-for-sale financial assets at fair value		
Listed investments		
ISHARES S&P DIV OPP ETF UNITS (IHD)	21,540	21,120
ISHS GLOBAL 100 ETF CDI 1:1 (IOO)	14,064	12,380
VNGD AUS SMALL ETF UNITS (VSO)	8,843	8,693
Total Listed investments	44,447	42,193
Total Available-for-sale financial assets at fair value	44,447	42,193
Total Financial Assets	44,447	42,193
	2019	2018
9. Employee Entitlements		
PAYG Withholdings Payable	216	2
Superannuation Payable	331	663
Total Employee Entitlements	547	665
	2019	2018
10. Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit (Loss) from Operating Activities after Income Tax	330,536	307,254

These notes should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

	2019	2018
Adjustments for Fair Value Adjustments for Financial Assets	(2,231)	(676)
Change in Assets and Liabilities		
Decrease (Increase) in Receivables	(11,909)	(3,096)
Increase (Decrease) in Payable and Other Accrued Expenses	(119)	665
Total Change in Assets and Liabilities	(12,028)	(2,431)
Total Reconciliation of Cash Flow from Operations with Profit after Income Tax	316,278	304,147
Cash Flows from Operations	316,278	304,147

11. Related Party Transactions

Interest in Contracts

During the year the association entered into a contract with G & H Specialist Pty Ltd to provide technical programmatic services to the association. Dr Alice Lee, who is a board member of the association, is also the managing director of G & H Specialist Pty Ltd. During the year \$154,000 was paid to G & H Specialist Pty Ltd for its services.

12. Contingent Liabilities

The Board of Directors believe that there are no contingent liabilities up to or subsequent to the 30th June 2019 (2018: nil).

13. Events Subsequent to Reporting Date

No matter or circumstance has arisen since the reporting date that has significantly affected or may significantly affect the company's operations, the results of those operations or the company's state of affairs in future financial years.

14. Company Details

The registered office & sole principal place of business of the company is:
Hepatitis B Free Ltd

1 Houghton Street, Linley Point NSW 2066

These notes should be read in conjunction with the attached compilation report.

Directors Declaration

Hepatitis B Free Limited For the year ended 30 June 2019

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
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: Dr. Alice Unah Lee



Director: Ms. Margaret Susan Huntley



Dated: 19 June 2020

Independent Review Report

Hepatitis B Free Limited For the year ended 30 June 2019

Independent Review Report to the members of the Association

We have reviewed the accompanying financial report, being a special purpose financial report, of Hepatitis B Free Limited, which comprises the directors' report, the statement of financial position as at 30 June 2019, the statement profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of Hepatitis B Free Limited 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 Act 2012 (ACNC Act). The responsible entities' responsibility also includes such internal control that the responsible entities 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.

Reviewer'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: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the registered entity's financial position as at 30 June 2019 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation). ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Hepatitis B Free Limited does not satisfy the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 including:

- (a) giving a true and fair view of Hepatitis B Free Limited's financial position as at 30 June 2019 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Hepatitis B Free Limited's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

Ronald Targett



Independent Review Report

Director

Targett Wellman Pty Ltd

Dated: 19/6/2020 .