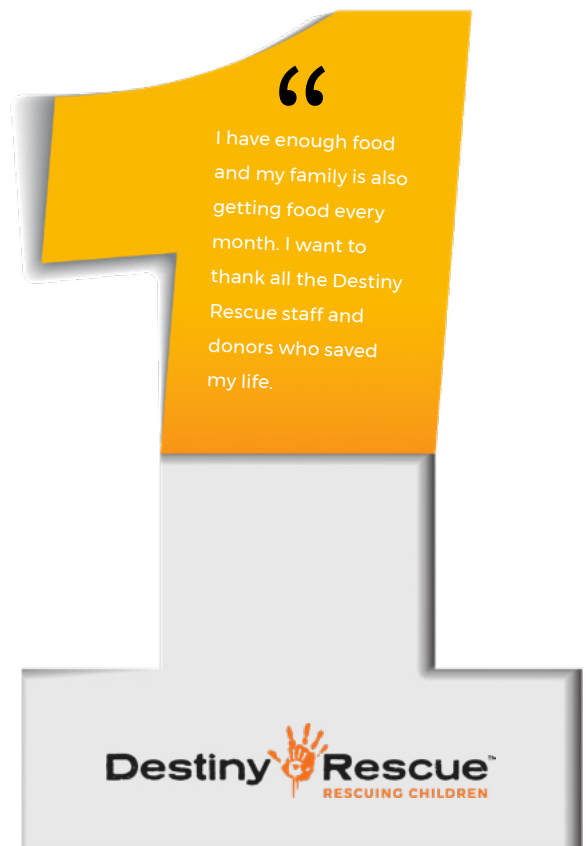


ANNUAL REPORT



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DESTINY RESCUE LTD.

**IS A COMPANY LIMITED BY
GUARANTEE INCORPORATED UNDER
THE CORPORATIONS ACT.**

Its registered office is located at
2/26 Premier Cct, Warana,
Queensland, 4575.

ABN: 16 394 284 169
ACN: 616 359 623

WELCOME TO OUR YEARLY ANNUAL REPORT

RESCUING & REINTEGRATING CHILDREN FOR OVER 20 YEARS!

PURPOSE

We rescue children from sexual exploitation and trafficking – and help them stay free.

OBJECTIVES

Our vision is to play a leading role in ending the sexual exploitation and trafficking of children in our lifetime.

AIMS

We aim to continue to expand our work:

- Rescuing individuals enslaved around the world,
- Keeping others from entering the sex trade through border intervention and trafficking awareness counselling.
- Ensuring justice for those who have been wronged,
- And raising awareness globally.

VALUES

Above all, we want to inspire action. So whether we're talking to our biggest donor or youngest volunteer, our goal is that every interaction with Destiny Rescue feels compelling and filled with possibility.

We also want our message to be clear and integrous. We believe in transparency on every level; therefore, we work hard to ensure our communications are truthful and accurate.





MESSAGE FROM OUR FOUNDER

"I must start with a huge thank you!"

2021 – I am incredibly grateful for your unrelenting generosity; despite being a more uncertain and challenging season in many of our lives. You did not forget the innocent children trapped in an industry, so evil that even to think about it makes us feel repulsed. Instead, you gave, gave and gave again – which is why we were able to rescue more boys, girls and adults out of human trafficking and sexual exploitation than ever before. Your sacrifices have not gone unnoticed!

We launched pilot projects in three new countries, spread across Central and South America and Africa. As a result, we saw our most significant number of rescues in 1 year ever, 2386 lives! However, this is so much more than just a large statistic. Each rescue represents a precious life, most times a child that, because of you, is now free and has the opportunity to heal and live a life without abuse.

As lockdowns and mandates continued, we saw enormous ramifications for children and their families across the globe. Many may have thought that lockdowns and travel restrictions would have slowed down or, in some cases, stopped human trafficking. However, it has only made traffickers adapt and shift attention elsewhere. As a result, we've seen children become more desperate to survive, and they have been forced to sell themselves just to put food in their stomachs.

In addition, online sexual exploitation of children (OSEC) has skyrocketed during this season. Therefore, this is an area we have been proactive in putting a lot more resources into and are beginning to see increased success in rescues.

I want to acknowledge the tireless efforts of our staff worldwide – from those working on the frontline rescuing and keeping kids free to those in Australia being a voice on behalf of the kids and all those behind the scenes. You have each played life-changing roles. Everyone who has given, laboured, prayed – be proud of what we have achieved together!

As we enter 2022, we have set ambitious growth goals in every area within Destiny Rescue as an International organisation. We are determined to continue to rescue more, raise more funds, and be an increasingly louder voice for the voiceless. This fight is far from over, and we won't be stopping until we see every child set free!

Be blessed,

TONY KIRWAN
FOUNDER & PRESIDENT
Destiny Rescue



MESSAGE FROM OUR CEO

“It is because of our supporters that we can continue this work and rescue more children.”

2,386: a number with so much meaning attached. A number that tells 2,386 stories: unique, significant, precious stories.

A number representing the freedom of 2,386 people: rescued by Destiny Rescue agents and supporters through 2021.

These individuals' futures have taken a complete 180-degree turn and are forever changed. Not just for them but for their families, future generations, and the communities where they live.

In 2021, because of the incredible generosity that whelmed up across Australia, we were able to break the record for the most number of rescues ever undertaken by Destiny Rescue in our 20-year history!

Together, we doubled the number of rescue agents in South Asia!

Together, we enabled initiatives to open in Uganda and our projects to expand across Asia.

Together, we opened new border stations in Nepal, which meant that more children were stopped from crossing a border into the sheer darkness awaiting them on the other side.

Together, we executed 92 Raids in collaboration with law enforcement, which led to the arrest of 147 perpetrators.

Our model for rescue is working.

Our model for freedom is working.

Our model for growth is working.

And because of your partnership with Destiny Rescue, children across the globe get to re-write their narrative: from abuse and entrapment to freedom, hope and restoration.

It's a privilege to work with you. Thank you for standing at a door called rescue and swinging it wide open to welcome freedom and healing.

Our deepest gratitude and respect,

PAUL MERGARD

CEO - Destiny Rescue Australia

2021 HIGHLIGHTS

HERE'S WHAT WE SAID WE WOULD DO THIS YEAR:

GOAL: We projected a year of growth. We shared with our supporters the need to increase and strengthen our rescue agents, projects, communications, automated systems and, ultimately, child rescues.

OUTCOME: With the wholehearted backing of our donors, we surpassed our rescue target and opened up new initiatives across the globe.

2386

Total Rescued

(in 2021)

1684

Total Minors Rescued

(in 2021)

THANK YOU FOR JOINING THIS COMMUNITY OF RESCUERS.

We invite you to celebrate a year of struggle and breakthrough.

Let's reflect on the year that generated extraordinary compassion, generosity, freedom and recovery.



1272

COVERT RESCUES

Agents found and delivered freedom to 1272 survivors individually.



393

RAID RESCUES

Rescue operations carried out in partnership with law enforcement.



721

BORDER RESCUES

Individual rescues on the Nepal Border.



147

ARRESTS

Alleged perpetrators arrested across all rescue nations.

FOOD DROPS

HOW FOOD PACKS ARE BEING UTILISED TO HELP RESCUE CHILDREN!

Food insecurity is one of the main factors making children vulnerable to sexual exploitation in some areas of the world.

Called survival rescue, Destiny Rescue typically rescues sexually exploited children by entering their village, identifying them and lending a helping hand. Unfortunately, these children are usually abused within their communities because they need money to allow themselves and their families to survive.

We distribute food to help feed communities through our projects. We befriend the villagers, find trafficked victims, and support survivors and their families in our programs. Community care – a unique service in the area – has opened the door to many children because their parents feel safe with our team, knowing their child is being helped from home. Haider, our team leader in one country, says that the service has had a “*big impact*” on hundreds of villages.

A critical ingredient to community care’s success is its food packs. For example, in 2021:

In an undisclosed country in South Asia, **rescues skyrocketed over seven times** because the community care program took off. Our teachers and health workers educated survivors on physical boundaries, like good and bad touches, to prevent child sex abuse. Our team taught and connected with survivors every month when handing them and their families food. We gave monthly food packs, like flour and rice, to survivors in community care across 250 villages.

Haider says these times together help transform and rejuvenate survivors, making them “*so happy*”.

“*So many changes come [to the survivors],”* he says.



Food drops helped rescue 141 children in an undisclosed country in one month.

Most of those rescued, including girls as young as eight and nine years old, were being sexually exploited as their only means of providing food for themselves or their families. Each rescued child entered our community care program. **While living in their own homes, children received monthly food packages, medical checkups, and education or vocational training.** To distribute our services regularly to each survivor in community care, we coordinate monthly food drops in multiple communities alongside our partner in the country. Each food drop also allows us to locate and rescue more children from exploitation every month.



“

From the day I was rescued and brought to the shelter home, my life changed. I have a smile on my face, I have enough food, and my family is also getting food every month. The situation of my family has changed. I want to thank all the Destiny Rescue staff and donors who saved my life.

— Triya*, 16 years old
(Survivor, undisclosed country in South Asia)

COUNTRY REPORTS



Country/Region	Issue / Survivor Demographics	Our Approach	2021 Outcomes
Cambodia	<ul style="list-style-type: none"> • Poverty <p>Covert agents found and rescued teenagers in 'entry-level' jobs at bars who were being groomed for sexual exploitation.</p>	<ul style="list-style-type: none"> - Covert Rescues. - Community Care. - Residential Care. - Vocational Training Programs (35). - Jobs or internships (4). 	<ul style="list-style-type: none"> - 53 Rescues - 89% of survivors were children - 100% of survivors enrolled in our reintegration programmes. - 17 survivors began their freedom plans or are waiting for specific training centres to re-open as covid-restrictions relax. - One survivor started her own business.
Dominican Republic	<p>Survivors ranged from children as young as seven who were sexually abused at the hands of relatives to adults being internationally trafficked for labour.</p> <p>The average age of a child survivor in the Dominican Republic was 12 years old. Some were being exploited in bars but most were pimped out by friends or family members.</p> <p>37% of survivors were freed from labour trafficking. Many were migrants from Haiti, seeking refuge in the Dominican Republic as their country is under political and civil instability.</p>	<ul style="list-style-type: none"> - Raid Rescues - Collaborating with law enforcement, our rescue agents worked cases involving sex trafficking, labour trafficking, kidnapping and rape. - Children are usually placed in the care of CONANI, the government's child welfare services. 	<ul style="list-style-type: none"> - 94 Rescues. - 62% of survivors were children. - 34 Raids. - 46 Arrests. - 33% Male. - Average age of survivors was 12 years old. - 37% freed from labour trafficking.
Nepal	<ul style="list-style-type: none"> • Poverty <p>46% of those rescued at the border were females between the ages of 16 and 20. Most came from low income families, surviving on an average of \$3 USD per day.</p> <p>26% were also involved in child marriage prior to being trafficked. Typically, these marriages left them abused, abandoned or unhappy— increasing their vulnerability to being trafficked.</p> <ul style="list-style-type: none"> • 41% of survivors were promised a false marriage if they crossed the border. • 32% were promised jobs. • 9% were promised both. • Less than 10% of cases involved promises of tours, education, medical treatment and family reunification. 	<ul style="list-style-type: none"> • Border Rescues. <p>Rescue agents performed over 21,000 interviews at their posts along the border resulting in 721 border rescues.</p> <p>Five new border stations launched in early 2021, which brought our presence from 10 to 15 stations.</p> <p>Three of the new stations rescued a survivor during the first week of operation.</p>	<ul style="list-style-type: none"> - 771 Rescues. - 35% of survivors were children. - We rescued 12 mothers, alongside their young children, ages zero to six.
Thailand	<ul style="list-style-type: none"> • Poverty <p>Survivors were typically 16 or 17-year-old girls working in the sex industry in order to provide for their education or contribute to their family's income. Many had fallen behind in their schooling and required non-formal education classes in order to catch up.</p>	<ul style="list-style-type: none"> • Covert Rescues (63% found online) - Community Care - Vocational Training Programs - Education remained a key component of our reintegration programme. [High school (5%), Non-formal education (41%), Vocational training (47%).] 	<ul style="list-style-type: none"> - 95 Rescues - 82% of survivors were children - 74 survivors entered Community Care - 9 survivors were male - 51 survivors attended Health Care programs - 10 Raids - 13 Arrests - Survivors pursued careers in sectors like engineering, tourism, accounting and nursing.

Country/Region	Issue / Survivor Demographics	Our Approach	2021 Outcomes
Philippines	Using exclusively raid missions, we rescued survivors, typically girls age 16 and 17, from sexual exploitation in the Philippines. Pimps would keep victims under their control and arrange for their sale to both individual and groups of sex buyers.	<ul style="list-style-type: none"> • Raid Rescues (63% found online). <p>On average, each raid rescued eight survivors and facilitated the arrest of one to two alleged traffickers.</p> <p>Rescue efforts adapted to the changing landscape of exploitation in the Philippines and utilised online tactics to find and rescue children. Pimps sold children in sex establishments or on the streets, but many used social media in 2021.</p>	<ul style="list-style-type: none"> - 251 Rescues - 47% of survivors were children - 13% survivors male (typically between 17-18 years old) - 45 Arrests
*Uganda	In Uganda, we rescued girls (typically around 15 years old) who lacked access to education, had volatile family backgrounds and lived under the oppression of poverty. Most children were living with single mothers, groups of friends or extended family. 96% of survivors rescued in Uganda were selling sexual services in order to provide for their basic survival needs. More than 38% of survivors had lost one or both parents, 15% have children of their own.	<ul style="list-style-type: none"> • Survival Rescues <p>On average, each raid rescued eight survivors and facilitated the arrest of one to two alleged traffickers.</p>	<ul style="list-style-type: none"> - 443 Rescues - 47% of survivors were children - 100% survivors entered our reintegration program
Undisclosed #1	<p>91% survival situations</p> <p>Girls, typically around 15 years old although some were as young as eight and nine, were found enduring sexual abuse in order to provide food for themselves and their families.</p> <p>9% were suffering other forms of abuse and exploitation.</p> <ul style="list-style-type: none"> • Survival Rescue • Residential Shelter - The home celebrated graduations for survivors after six months in our care. Girls in the home received counselling and pursued training in tailoring, computer studies and beautician courses. 	<ul style="list-style-type: none"> • Community Care - Our teams visited all survivors in our community care programme monthly for a full year. They distributed food, and medical staff performed health checks. Teachers used the opportunity to teach health and safety lessons. Survivors were also provided access to vocational training opportunities such as tailoring. 	<ul style="list-style-type: none"> - 661 Rescues - 99% of survivors were children - 642 survivors entered Reintegration Programs - 594 enrolled in Community Care - 48 cared for in our residential shelter - Food drops across 250 villages - 13 Arrests

*New Country for 2021

IN 2021 WE EXPANDED OUR WORK TO UGANDA, AFRICA.

Through rescue and trauma-informed reintegration programs, Destiny Rescue is making a difference in the lives of sexually exploited Ugandan children.

Sex trafficking and exploitation in Uganda.

In the past 50 years, Uganda has been shaken by civil war, losing 900,000 people. The aftershock of this tragedy can still be felt today as many families are broken and many children are poor, uneducated and vulnerable to human trafficking.

Approximately 10,000 children live on the streets in Uganda. Although illegal, many sell sexual services to simply survive – in exchange for water, food and shelter.

“

I have encountered deep and sad stories of the girls who never wished to be in the sex industry but life pushed them to edge with no option to survive but rather to sell their bodies for sex in order to afford a meal for the day... otherwise, they would have starved to death.

Novias – monitoring and evaluation officer in Uganda.

In 2021, Destiny Rescue's work in Uganda accomplished:

443

INDIVIDUAL
RESCUES

5-18

RESCUE AGE
RANGE

100%

REINTEGRATION
ENROLLMENT

Our work in Uganda comprises;

Survival Rescues

Rescue agents, male and female, connect with children trapped in street prostitution and help them safely exit this life of exploitation.

Community Care

Girls live with their families or roommates and work with a caseworker on their Freedom Plan which includes education or vocational training. They attend daily classes with our reintegration staff and receive face-to-face as well as over-the-phone trauma-informed counseling. Our care also includes meals and focuses on alleviating the financial stressors that made them vulnerable to exploitation.

Residential shelter

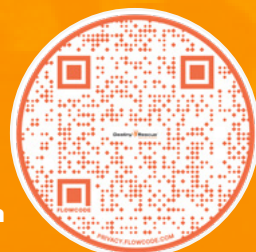
Our residential shelter offers safe accommodation for survivors with unique or especially challenging circumstances. In the shelter, children follow reintegration plans and receive services like those provided in community care. In Uganda, about 9% of survivors came to our shelter in 2021.

Reintegration

Stepping into a life of normalcy and independence is the ultimate victory! Our staff works with children towards a sustainable life of freedom.

FIND OUT MORE

Scan the QR code to discover more information about our work in Uganda



— Looking back —

EOFY 2021 CAMPAIGN: I AM DISAPPEARED

Last EOFY, Destiny Rescue, presented a partnership opportunity to prevent young girls from being trafficked across country borders and lost into the dark underbelly of the sex trade.

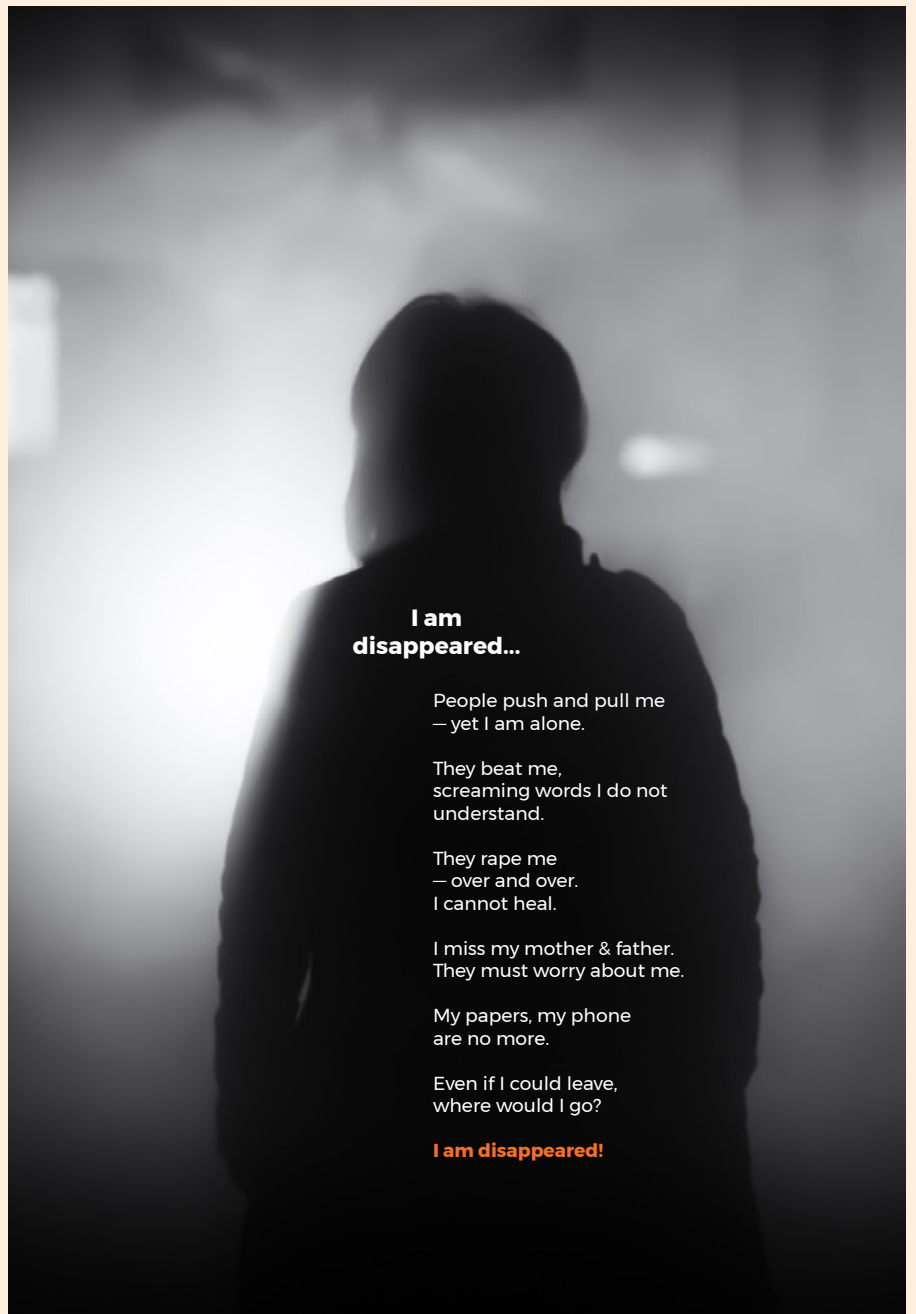
THE CRISIS

The devastating reality is that thousands of children disappear every year. Separated from their families, communities and culture, they are physically unable to return home to their loved ones. And as a result, their innocence and childhood are lost.

In 2018, Destiny Rescue established a base in Nepal, where poverty and desperation expose its youngest to human trafficking and sexual exploitation.

Nepali and Bangladeshi females are transited across the border to Pakistan, Western Asia, and the Middle East — sometimes, they are never seen again.

- There is a growing trend to sell girls for sex out of hotels and houses.
- In this region, situations of sex trafficking usually result in more cases of physical bondage compared to other countries where we work.
- Women also experience forced marriage, opening the door to marital rape and forced reproduction.
- Another part of this discrimination manifests in child marriages.



I am disappeared...

People push and pull me
— yet I am alone.

They beat me,
screaming words I do not
understand.

They rape me
— over and over.
I cannot heal.

I miss my mother & father.
They must worry about me.

My papers, my phone
are no more.

Even if I could leave,
where would I go?

I am disappeared!



THE SOLUTION

Destiny Rescue has taken on the issue of child sex trafficking in South Asia. We counter this trafficking flow by using a multi-pronged approach. Depending on the specific city or region, we:

1. **Pinpoint the permeable sections of Borders** and seal these breaches with our Rescue Agent teams. We work at numerous border-crossing checkpoint stations. Each Station facilitates Rescue Agents to identify potential trafficking situations lured under false pretences before the victim disappears into a neighbouring country.
2. **Conduct covert rescue operations and raids** throughout South Asia (For security reasons, some country names must remain undisclosed.)
3. **Shelter the rescued in temporary accommodation.** It is common for a survivor, who is rescued at a border, to stay in one of our shelters while she waits for her family to pick her up.
4. **In some cases we cover the cost of travel home** otherwise they cannot afford the journey.
5. **Reintegrate those who have a safe home to which they can return.**
6. **Offer longer-term residential, educational or vocational solutions** for those who cannot be returned to safety.
7. **Connect the rescued to other NGOs** that offer aftercare services.
8. **Follow-up contact regarding the health, wellbeing and social welfare** of reintegrated survivors through our Community Care Program.
9. **Administer food and essential items** to at-risk communities, which builds relationship and can lead to the identification and rescue of girls trapped in exploitation.
10. **Protect families and communities through anti-trafficking awareness training.**
11. **Connect families to local churches,** support and health services.

All our Border Rescue Agents are female!

These dedicated women work long, hard hours, doing intensive work. If caught, a trafficker can face up to 20 years in prison, so interrupting a trafficking scheme can be dangerous for them. However, our teams of courageous women have a passion for the children they are protecting. Some of our Border Agents are young women who were previously rescued and now want to help stop the flow of children lured into exploitation. These brave survivors have become committed and formidable Rescue Agents. They are acutely aware of what to look for and determined to see criminals arrested and young girls set free.

All efforts are carried out in coordination and with the full support of local law enforcement. Once a victim is identified, the Border Police intercept the girl and her trafficker.

Beyond numbers, it is imperative to recognise every time a child is rescued, her destiny is impacted, along with her children and her children's children.

This is why our goal is to continue GROWING!
More rescues. More healing. More investigations.
More arrests. More awareness. More protection.

MORE FREEDOM!

FIND OUT MORE

Scan the QR code to discover more information about children disappearing.



Money raised will go toward intercepting vulnerable children through border and raid rescues.

Funds will also be directed to Rescue Work and Community and Residential Care Programs through South Asia.

Contending with MISCONCEPTIONS

To help set the record straight, we released a small publication outlining the Top 3 Myths surrounding child sex trafficking in Southeast Asia.

Myth #1

A sex trafficker looks evil, behaves suspiciously, and slinks around in the shadows of society.

If you wonder who the predators are who trade in innocent children or what a sex trafficker looks like, read this candid response from our International Rescue Director, Mike*

Unmasking the True Traffickers

Dismantling the idea of traffickers being an underground gang of men selling children, Mike says many traffickers are women. Female traffickers, Mike says, are cunning hunters who wield their femininity to build trust with parents and gain access to their children. The women scout impoverished villages and pretend to be career recruiters offering girls jobs in a nearby city.

Myth #2

A typical workplace for the prostituted is a luxury penthouse with red satin sheets draping the bed.

Have you ever wondered what circumstances and environments victims are from and why they don't escape their captors?

Modest Locations

Luxury penthouses with red silk bed linen are not typical workplaces for those being prostituted – at least not in Southeast Asia. Instead, Mike says most child sex trafficking victims work in karaoke bars,

massage parlours, brothels or on the street. “As a client, you pick a girl and location, and the pimp will send them to you.”

Additionally, Mike says, these girls are being sold online to pleasure customers by a live stream video where customers pay them to perform sexual acts. That's very much the way of the future.

Myth #3

The girls enjoy what they do.

Pulling Back The Curtain

Some girls have 'sales targets' where they must sleep with a certain number of men each month, or their pimp will beat them or deduct money from their wages. “They have to get into roleplaying to make these men want to have sex with them.” “While working undercover, we get to see and hear how the girls feel. When a customer goes off to the bathroom, you will see her whole demeanour change; then he will come back, and she will, at the flick of a switch, turn it all back on.” And to put it bluntly, these girls are not protected by their pimps when they are with a customer. Instead, Mamasans turn a blind eye to their girl's sexual interactions with customers, leaving the child at the mercy of a customer behind closed doors. “Whatever he is into, she has to participate. Guys are fulfilling fantasies from porn.”



Scan the QR code and
download a copy



PARTNERSHIPS REPORT

2021 saw Destiny Rescue continue to grow our Partnerships Team across Australia to engage and empower more Australians to play a role in rescuing children out of the horrors of exploitation and slavery.

We started a new initiative to build awareness and fundraising in High Schools. Specifically, Year 10 to 12 students were engaged. In 2021, we ran 60 presentations across 22 schools with 2,700 students made aware of children trapped in slavery and how they can get involved to help stop the trafficking of children. Educating the next generation of future leaders is essential in changing behaviour and culture locally to free children globally.

Doors have continued to open across Australia for our entire Partnerships Team, and we have been able to:

- Generate significant connections with our existing supporters and report back to them the impact of their generous gifts,
- Engage new businesses, community groups, churches and corporates to raise funds and awareness for the rescue of children,

- Hold significant events throughout the country to inspire and educate individuals on the plight of children sold into the sex industry and demonstrate how we can help them find their Path to Freedom.

Our Partnerships Team, Rescue Agents, and the children we serve are truly grateful for you, who have opened your hearts and finances to share our vision for the most vulnerable in our world.

On top of this, you have introduced us to new churches, workplaces, and community groups to enable us to continue speaking out against the injustice facing the children we serve.

Because of you, she is free.



MARIA MOFFITT

Executive Partnerships
Manager - CORPORATE



ALLISON TROTH

Executive Partnerships
Manager - CHURCHES

— Looking back —

Continuing Effects of Covid-19: RESCUES FROM SURVIVAL SITUATIONS

Lately, we have accounted for many rescues of children who have been selling sexual services to survive.

Beginning in September, we ran an Appeal for funds to rescue children from Survival Situations. Our agents were reporting a steady increase of children exchanging sex for food!

Support Required:
\$50,000

Timeframe:
Dec 31st 2021

Locations:
All Rescue Nations



In other words, children are exchanging sex for food!

When we find, free and support these children out of desperate situations, we record them as **Survival Rescues**.

After we make a Survival Rescue, our emphasis is to help the child stay free. Our staff evaluate the needs and struggles of each individual. Then they determine what strategies are necessary to support their safety and freedom.

Here, we are exposing the reality of this deepening issue — and invite you to join us to counter survival sex situations with rescue, assistance and hope.

In these shifting, uncertain times, the most vulnerable communities across the globe are bearing the brunt of lockdowns, loss of income, interrupted education and despair. With limited access to quality healthcare, schooling, social mobility and governmental support, many impoverished families struggle to feed their children.



The situation many children are finding themselves in is desperate.

They are unable to eat. Traffickers and paedophiles are taking advantage of their hunger.

For some children, this is a life or death situation.

LONG TERM FALLOUT OF COVID-19 ON GLOBAL EXTREME POVERTY

Data statisticians project that poor families will be hardest hit by COVID-19's long economic fallout.

Data statisticians project that poor families will be hardest hit by COVID-19's long economic fallout.

Poverty variables for families have increased because of COVID-19. Poor communities face situations accelerated by factors such as:

- **Disrupted work and job loss.**
- **Overcrowded, poor quality housing in densely populated areas.**
- **Higher levels of pre-existing illness and reduced access to quality healthcare.**
- **Limited access to services such as education or healthcare.**

The recent rise in poverty is sharply affecting inequality and unemployment.

As families lose their sources of income due to COVID-19 and the global economy has been plunged into a recession, more households are falling into monetary poverty. **For the poorest families, including those who do not have access to social protection, the situation is dire.** The global socio-economic crisis caused by Covid-19 could push 142 million more children into monetary poor households in developing countries, according to projections as of November 2020. The total number of children living in poor households globally could reach just over 725 million in the absence of any mitigating policies.

Nearly two-thirds of these children live in sub-Saharan Africa and South Asia. – UNICEF

Many girls become victims of trafficking in their pursuit to fund basic needs such as food and school fees. Alternatively, they fall prey to deceptions about a false job or marriage – but others are merely trying to survive following a tragedy.

For example, in Uganda, some girls sell their bodies on the streets for shelter, food and water. Their desperation stems from being estranged from an abusive family, raped and becoming a single parent, or, in one shocking case, orphaned after their mother was poisoned to death.

"Before I had given up hope in life. Now, I have come to realise that there are still hopes for me."

– Hope, a 16-year-old survivor, Uganda



MARKETING REPORT

A summary of activities.

For Marketing and Communications, 2021 was an extraordinary year where Destiny Rescue had over 6,000 meaningful conversations with supporters on the various platforms we use. These interactions drove an increase in the average supporter's gift by 24%, leading to a record-breaking year of donations: 5,477 people contributed \$4.3 million, helping to rescue 2,386 individuals.

2021 also saw the beginning of an innovative two-step campaign on social media. As a result, close to 370,000 people engaged with our content, 34,000 clicked through to the website, and 320 became recurring givers. The two-step program continues to drive recurring giving, helping Destiny Rescue build a stable fundraising base.

Advances in reporting from our rescue nations enabled monthly updates to feature real stories of girls rescued that same month. In addition, Destiny Rescue significantly improved the pipeline of reporting and collecting stories with a 'News Flash' ribbon introduced to the website featuring days-old events. Allowing donors to see the immediacy of our work made them feel more connected to the cause and the impact of their generosity.

In June, stories and videos described the reality of girls who disappear once they get trafficked across borders. The campaign raised \$1.4 million, breaking the record for the biggest month of donations ever, our most productive day of fundraising, and our most significant single gift.

2021 was a record-breaking year, seeing a growing number of children set free to rediscover their destinies. The marketing team is honoured to be part of this journey and looks forward to furthering increases in 2022.



GEOFF HARRISON

Executive Manager Marketing

DESTINY TIMELINE

the journey continues

2001

Began child sponsorship program in Mozambique (ran for 12 years.)

'01

'02

2002 Destiny Rescue is founded in Australia.

'03

2003

(Feb) Launched work in Thailand.
(Nov) Child Sponsorship began in Cambodia.

2005

We opened our first rescue home in Cambodia.
(Jan) Undisclosed Country Asia #1 became operational – focusing on tsunami response/support and orphanage work.

'05

'06

2006

Celebrated our first rescue!

'08

**October 2008
The USA becomes a
Funding Nation**

2009

Launched work in Myanmar.

'09

2011

Undisclosed Country Asia #2 has its first rescue.

'11

2013

Launched two additional rescue projects in Cambodia.
(July) The first raid was conducted in Bangkok, Thailand, resulting in 22 rescued individuals, including 19 minors.

2012

First rescues in Cambodia.

'12

'13

**April 2014
New Zealand becomes
a Funding Nation**

2014

(July) Launched work in the Philippines and celebrated the first rescue.

Celebrated our 1,000th rescue!

'14

2015

Operations began in the Dominican Republic.

'15

'18

2018

(Aug) We commenced rescue operations at stations along the Nepal border.

Surpassed 1,000 rescues in single year!

2020

(March) We started working in Undisclosed Country Asia #3.
(Nov) Launched pilot rescue program in Uganda.

'20

'21

2021

Officially commenced rescue operations in Uganda.
Celebrated our 8,000th rescue!

WHO WE ARE

DESTINY RESCUE IS AN INTERNATIONAL CHRISTIAN ORGANISATION WITH A MISSION TO RESCUE CHILDREN FROM SEXUAL EXPLOITATION AND HUMAN TRAFFICKING AND HELP THEM STAY FREE.

Since 2011, we have rescued over 9,000* enslaved individuals, helped keep hundreds more from entering the sex trade, ensured justice for those who have been wronged, and raised awareness across the globe.

SINCE 2011
WE HAVE
RESCUED

9,000*

+ SURVIVORS

*at 1/05/2022

WHERE WE WORK

Rescue Regions



OUR DISTINCTIVE



OUR AGENTS SEARCH, IDENTIFY & RESCUE

Our highly-trained teams of agents go undercover into some of the darkest places on the planet to search for children trapped in sex trafficking and exploitation. Once identified, agents work relentlessly to bring these children to freedom.

WE RESCUE CHILDREN

Our mission and primary focus is to rescue children. Night after night, we enter establishments looking for sexually exploited minors. Although we are not actively searching for trafficked adults, while we pursue saving children, we often encounter and free individuals over 18 years of age.

WE RESCUE GIRLS & BOYS

Although most of those we rescue are female (and we refer to “her” throughout most of our communications), we also rescue boys.

WE HELP SURVIVORS STAY FREE

Once rescued, we help meet the individual's needs. When safe to do so, children are reunified with their family and/or community. If a child's environment is unsafe, they enter a residential home program. This could be a Destiny Rescue home, a partner-referred home or a government- assigned shelter/home.

REINTEGRATION INTO FREEDOM

When we are involved in reintegration, our team develops an individualised Path to Freedom for our survivors. This plan focuses on decreasing the vulnerabilities that led to them getting exploited while providing new opportunities to flourish in freedom.

“ It is because of our supporters that we can continue this work and rescue more children.

— Paul Mergard

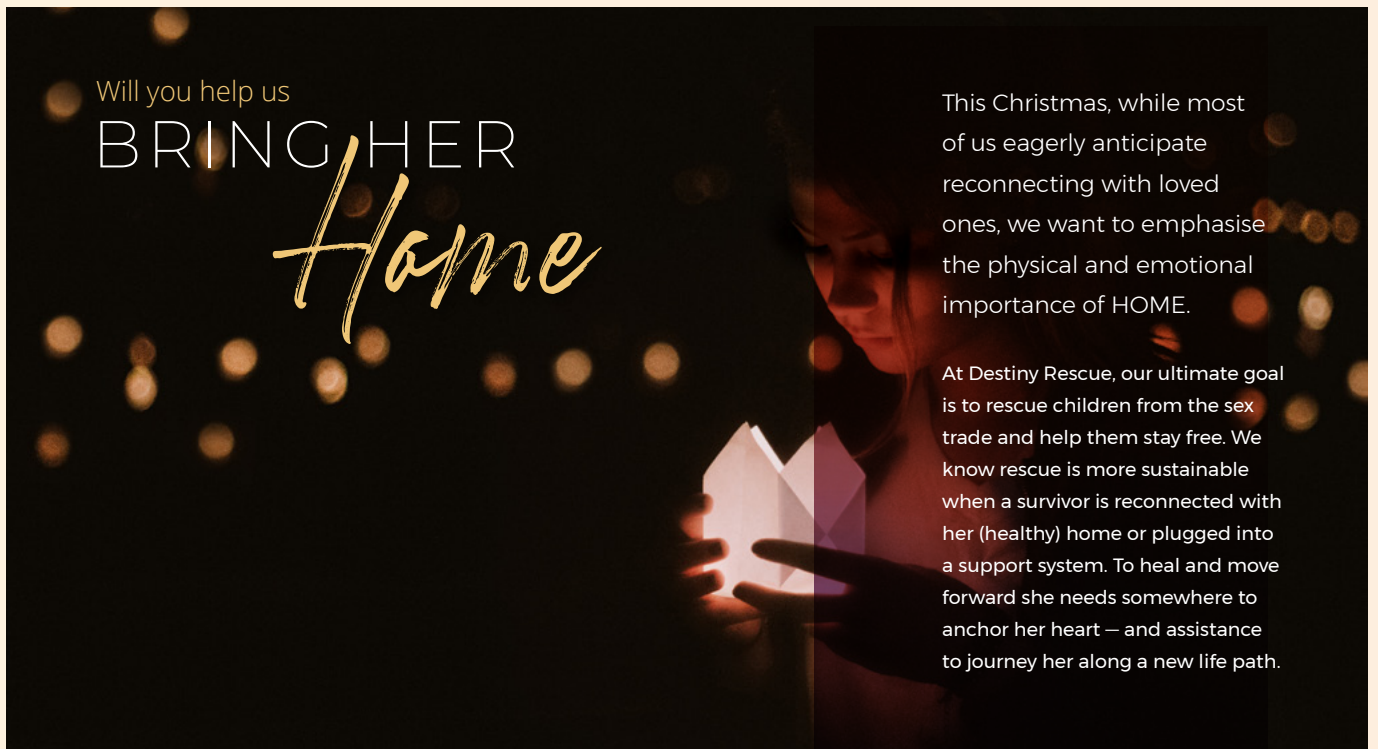
CEO, Destiny Rescue Australia

— *Looking back* —

Christmas 2021, we welcomed supporters to double their donations in our matching campaign:

BRING HER HOME.

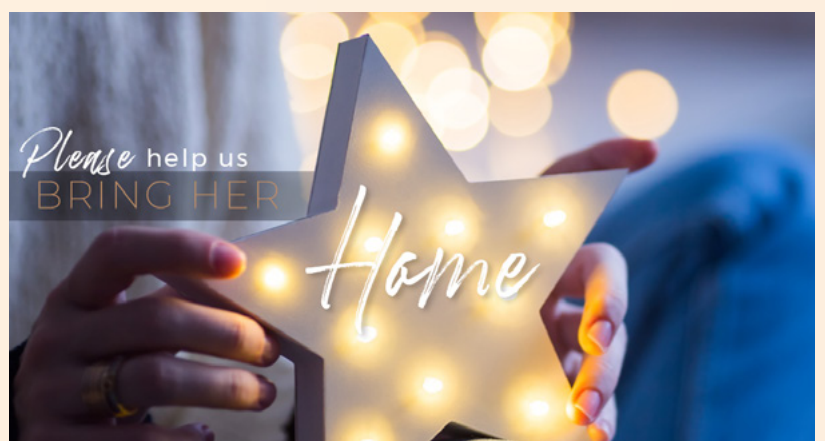
Money raised was projected to help rescue over 330 individuals and bring them to safety and support.



Will you help us
BRING HER
Home

This Christmas, while most of us eagerly anticipate reconnecting with loved ones, we want to emphasise the physical and emotional importance of HOME.

At Destiny Rescue, our ultimate goal is to rescue children from the sex trade and help them stay free. We know rescue is more sustainable when a survivor is reconnected with her (healthy) home or plugged into a support system. To heal and move forward she needs somewhere to anchor her heart – and assistance to journey her along a new life path.



Bringing her *home* includes...

RESCUE

HOME: a haven... comfort zone... refuge.

Our priority is to remove a child from sexually exploitive and harmful situations. We rescue her from unsafe (trafficked, exploited and vulnerable) scenarios.

DEFENCE

HOME: a sense of control over space — a safe place where she can learn and grow.

Our work in Nepal focuses on the border. Traffickers prey on the desperation of poverty and victims' lack of education, luring girls over the border with promises of marriage or well-paying jobs. Once across the border, a girl will most likely be trafficked into one of the most dangerous regions of the sex industry or into forced labour. If we are not there stopping them — no one is! With your help, we can stand in the gap.

REUNIFICATION

HOME: where she can be herself, enjoy friends and build memories. HOME is where she connects with family and other important people.

After rescue, we take her back home to her loving family or a safe place she can call home. Depending on the unique needs of the child, she will receive care, support, education and follow-up contact with our staff.

PATHWAY TO FREEDOM

HOME: where there are minimal constraints on her development. A place where she feels best about herself — a nurturing space to develop a positive self-image and confidence.

Our staff will lead her through a healing and empowering process. This can look like community care — surrounded by others who have walked a similar path. Here, she will be loved, cared for, free to make mistakes and learn from her errors. She can develop confidence and independence for her future.

PROTECTION

HOME: a stable foundation housing rituals and routines which create feelings of belonging — a sharing of culture and tradition.

Wherever possible, Destiny Rescue will connect her family and community to local resources and people to help support and protect her along with future generations.

JUSTICE

HOME: a place of justice, democracy and equality — where you don't have to constantly struggle for your rights.

Sometimes our staff can guide survivors and their communities through legal processes which see perpetrators imprisoned and further trafficking stopped.

Identify/Assess

We identify children in sexually exploitive trafficking situations

Rescue

We work relentlessly to bring her to freedom.



Raids



Covert



Border

Reintegration



Family Home



Transitional Home



Residential Home

Path to Freedom

We address her unique vulnerabilities...

- Safety.
- Urgent health needs.
- Economic assistance.
- Educational / Vocational Plan.
- Emotional health needs.

Protection

We cultivate relationship and support for the survivors, their families and communities.

BOARD OF DIRECTORS



TONY KIRWAN

Destiny Rescue President & Founder

Tony Kirwan has always had a heart to see children rescued from poverty and abuse. After running his own electrical contracting company for ten years, he sold everything and began Destiny Rescue in 2001. Tony believes in leading from the front. Residing in Thailand, he and his teams around the globe are actively involved in the rescue of young children from the sex industry and building an organisation that combats this crime against humanity.



JAMES CONDON

Commissioner Emeritus The Salvation Army

James Condon has served with The Salvation Army for over 50 years in 3 countries - Australia, the United Kingdom and Papua New Guinea. In addition, he has been a member of Rotary International for 49 years. Passionate about helping those who suffer abuse, neglect and poverty, James is excited to be a Board Member of Destiny Rescue and to contribute to seeing children across the world rescued from the sex industry and for them to find freedom and a new way of life.

(Joined in January 2021)



MELINDA BRYANT

Director

Melinda Bryant is an experienced commercial lawyer, non-executive director and pastor. She enjoys solving complex problems and creating the infrastructure to help people achieve their dreams. Melinda became passionate about the developing world after a life-changing trip to Cambodia in 2009 and has remained committed to utilising her skillset to effect meaningful change wherever possible.

(Joined in June 2022)



JOSHUA EVANS

Director

Joshua Evans is the Head of Finance, Energy and Resources at Sodexo Asia-Pacific. He has served on several boards, usually as a company secretary, and he enjoys helping teams and mentoring people. Joshua has a strong background in assisting executive teams to turn around companies. The diversity of his experience and track record in helping teams succeed will no doubt be valuable in fulfilling our vision and ambitious goals.



LACHLAN ANDERSON

Treasurer

Lachlan has completed his Bachelor of Finance at Latrobe University in Melbourne and has been in the financial services industry since 2010. He is currently working as a Financial Planner in Melbourne and believes this experience has helped provide insights and effective leadership for Destiny Rescue. Lachlan has visited some of the projects of Destiny Rescue and personally believes we are making a real positive difference in the lives of those who need it the most!



CHRIS LAWLEY

Director

Chris is an AICD Member, active volunteer for Destiny Rescue outside of his director duties and currently a General Manager for a global Software as a Service (SaaS) company covering Asia-Pacific. He has more than 10 years experience in senior commercial positions within the SaaS sector. Chris also has two small businesses in the fitness and tourism industries.

“

I was so relieved to enter the Destiny Rescue program and vocational training. It taught me skills that are useful for my future. I trained in tailoring, beautician course and computers. I began work at a tailoring business in my village and enjoy working there. The trauma rehabilitation program and the skills that I learned gave me confidence. The daily devotions and prayers helped me to know who Jesus is. These two things change my whole life. I am thankful to Destiny Rescue for rescuing me and giving me a new life.

— Sitara, Rescued at 16 years old



FINANCIAL REPORT

A summary of activities.

Thank you, Australia! We are overwhelmed by the generous support of business, the community, family and individual donors. Without you, we would not exist or be able to carry out our rescue work.

2021 was another year of growth for Destiny Rescue – in terms of donations, Rescue funds utilised, and a total number of rescues. Yet, through all this, we kept our expenses to a minimum.

Highlights:

	2021	2020	% Increase
Donations	\$4,334,807	\$3,441,785	29.5%
Program Distributions	\$1,792,944	\$1,341,333	33.7%
Rescues	2,386	751	217.7%

We have an audacious Strategic Plan for 2022: to see 30% growth in donations, 30% growth in rescues and 40% growth in awareness of the issue of human trafficking in Australia.



BILL ALLAN
Chief Financial Officer

Destiny Rescue Ltd
Financial report for the year ended 31 December 2021

DIRECTOR'S REPORT

The directors present their report on Destiny Rescue Limited for the financial year ended 31 December 2021.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

- **Tony Kirwan** – Director
- **Lachlan Anderson** – Director
- **Joshua Evans** – Director
- **Chris Lawley** – Director
- **James Condon*** – Director

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

Principal Activities

During the financial year, the company's principal activities were to rescue children from human trafficking and sexual exploitation and help them stay free. No significant change in the nature of these activities occurred during the year.

Short-Term and Long-Term Objectives

The company's short-term objectives are to:

- Public awareness and education: Destiny Rescue seeks to fuel a nationwide movement and advance our mission by drawing attention to children's sexual exploitation and trafficking.
- Donations: Increase the number of corporate, church, community partners and rescue partners that financially support the work of Destiny Rescue.

The company's long-term objects are to:

- To play a leading role in rescuing 100,000 individuals from sexual exploitation and human trafficking across the globe by 2032.

- To increase awareness of child sexual exploitation and human trafficking in Australia to 40% of the population.
- To engage 50,000 rescue partners by 2032, enabling a secure and stable funding base to continue expanding rescue efforts into new countries and hotspots where children are being exploited.
- To be recognised as a thought leader in the area of child sexual exploitation and child rescue.

Strategy for achieving the objectives

The organisation started a new strategic planning process to achieve its stated objectives to plan for the next decade post-Covid-19. **As a result, the following key strategic objectives have been outlined:**

- Grow Destiny Rescue's brand awareness, so the Australian public is aware of the organisation and the issue of child exploitation and human trafficking.
- To increase Recurring Giving by 20% and for it to become 33% of total revenue by the end of the decade.
- To engage with Major Donors and provide them with the significant and tangible projects to be able to support.
- To grow our church engagement team to enable churches to have a significant positive impact on stopping the sexual exploitation of children worldwide.
- To implement a corporate engagement strategy that will raise awareness within corporate Australia about the issue of child sexual exploitation and human trafficking and enable corporates to fulfill their obligations under the modern slavery legislation.
- To begin the process of securing our Department of Foreign Affairs and Trade accreditation.

*Appointed 20th January 2021

Key Performance Measures

The company measures its performance by using both quantitative and qualitative benchmarks. The directors use the benchmarks to assess the company's financial sustainability and whether the company's short-term and long-term objectives are being achieved.

Information on Directors

Tony Kirwan	- Director & Founder
Experience & Expertise	- Involvement in business ownership & management for over 30 years. Member of the Australian Institute of Company Directors.
Special Responsibilities	- President & Chairman of Destiny Rescue International.
Lachlan Anderson	- Director & Treasurer
Experience & Expertise	- Bachelor of Finance. Involvement in the financial services industry for over nine years. Previous experience as member of management committee for ministry. Member of Financial Planning Association of Australia "FPAA".
Special Responsibilities	- Treasurer
Joshua Evans	- Director
Experience & Expertise	- Has served on several Boards, usually in the capacity of Company Secretary. The diversity of his experience and track record in helping teams succeed will no doubt be valuable in fulfilling our vision and meeting our ambitious goals.
Special Responsibilities	- None
Chris Lawley	- Director
Experience & Expertise	- AICD member, General Manager for a global Software as a Service (SaaS) company covering Asia-Pacific. Chris also has two small businesses in the fitness and tourism industries.
Special Responsibilities	- None
James Condon	- Director
Experience & Expertise	- Commissioner Emeritus - The Salvation Army. Served with The Salvation Army for over 50 years in 3 countries - Australia, the United Kingdom and Papua New Guinea. He has a heart and passion for those who suffer abuse, neglect and poverty. He has been a member of Rotary International for 49 years. He is excited to be a Board Member of Destiny Rescue and to contribute to seeing children across the world rescued from the sex industry and for them to find freedom and a new way of life.
Special Responsibilities	- None

Members' guarantee

Destiny Rescue Limited is incorporated under the Corporations Act 2001 and is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding-up is limited to a maximum of \$10 for members that are corporations, subject to the provisions of the company's constitution. On 31 December 2021, the collective liability of members was \$10 (2020: \$10).

Operating results and review of operations for the year

The operating surplus for the year ended 31 December 2021 amounted to \$283,181 (2020: \$477,511).

Meeting of Directors

During the financial year, 4 director's meetings were held. Attendances by each director were as follows:

	Director's Meetings	
	Number eligible to attend	Number attended
Tony Kirwan	4	4
Lachlan Anderson	4	4
Joshua Evans	4	4
Chris Lawley	4	4
James Condon	4	3

Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, for the year ended 31 December 2021 has been received and can be found on page 4 of the financial report.

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



Tony Kirwan (President)

13 April 2022

**accountants + auditors**

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**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF DESTINY RESCUE LIMITED**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not for Profits Commission Act 2012*, as lead auditor for the audit of Destiny Rescue Limited for the period ended 31 December 2021, I declare that, to the best of my knowledge and belief, there have been:

- i. No contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. No contraventions of any applicable code of professional conduct in relation to the audit.

MGI Audit Pty Ltd

A handwritten signature in black ink, appearing to read 'S C Greene', written over a horizontal line.

S C Greene
Director

13 April 2022

Brisbane

Destiny Rescue Ltd
Financial report for the year ended 31 December 2021

Profit or Loss

Statement of profit or loss and other comprehensive income
for the year ended 31 December 2021

	Note	2021	2020
		\$	\$
Revenue	4	4,334,807	3,441,785
Other income	4	78,344	490,917
Employee benefits expense		(1,733,329)	(1,671,206)
Depreciation and amortisation		(69,909)	(44,429)
Premises expenses		(25,179)	(18,848)
Project expenses	5	(1,792,944)	(1,341,333)
Professional fees		(42,431)	(26,718)
Computer expenses		(52,969)	(45,246)
Awareness expense		(241,261)	(54,356)
Travel expenses		(26,538)	(21,293)
Fees and charges		(25,782)	(43,261)
Art Union expenses		(10,000)	(47,665)
Other expenses		(109,628)	(140,836)
Profit before income tax		283,181	477,511
Income tax expense		-	-
Profit from continuing operations		283,181	477,511
Other comprehensive income for the year, net of tax		-	-
Total Comprehensive Income For The Year		283,181	477,511

The accompanying notes form part of these financial statements.

Financial Position

Statement of financial position
as at 31 December 2021

	Note	2021	2020
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	989,672	864,059
Trade and other receivables	7	42,000	1,325
Other Assets	9	23,888	17,124
TOTAL CURRENT ASSETS		1,055,560	882,508
NON-CURRENT ASSETS			
Property, plant and equipment	8	309,359	103,484
TOTAL NON-CURRENT ASSETS		309,359	103,484
TOTAL ASSETS		1,364,919	985,992
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	77,642	132,689
Lease liabilities	10	58,164	24,659
Employee benefits	13	112,379	104,489
Other financial liabilities	12	6,578	3,541
Other liabilities		10,806	2,168
TOTAL CURRENT LIABILITIES		265,569	267,546
NON-CURRENT LIABILITIES			
Lease liabilities	10	120,030	35,922
Employee benefits	13	25,926	12,312
Total Non-Current Liabilities		145,956	48,234
Total Liabilities		411,525	315,780
Net Assets		953,394	670,212

Changes in Equity

Statement of changes in equity
for the year ended 31 December 2021

	Note	2021	2020
		\$	\$
EQUITY			
Retained earnings		953,394	670,212
Total Equity		953,394	670,212

	Retained Earnings
	\$
Balance at 1 January 2021	670,213
Surplus/(deficit) for the year	283,181
Total other comprehensive income for the period	-
Balance at 31 December 2021	953,394
Balance at 1 January 2020	192,701
Surplus/(deficit) for the year	477,511
Total other comprehensive income for the period	-
Balance at 31 December 2020	670,212

Cash Flows

Statement of cash flows
for the year ended 31 December 2021

	Note	2021	2020
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Donors		4,520,083	3,950,322
Program payments and payments to suppliers and employees		(4,228,121)	(3,338,911)
Interest received		-	373
Interest paid		(2,867)	(1,832)
Net cash provided by/(used in) operating activities		289,095	609,952
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(117,532)	(23,733)
Net cash used in investing activities		(117,532)	(23,733)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(45,950)	(35,733)
Net cash provided by/(used in) financing activities		(45,950)	(35,733)
Net increase/(decrease) in cash and cash equivalents held		125,613	550,486
Cash and cash equivalents at beginning of year		-	313,573
Cash and cash equivalents at end of financial year	6	125,613	864,059

Notes

Notes to the financial statements for the year ended 31 December 2021

The financial report covers Destiny Rescue Limited as an individual entity. Destiny Rescue Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Destiny Rescue Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 13 April 2022.

Comparatives are consistent with prior years, unless otherwise stated.

NOTE 1: Basis of Preparation

Destiny Rescue Ltd applies Australian Accounting Standards - Reduced Disclosure Requirements as set out in AASB1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue and other income

Revenue from contracts with customers.

In order for a transaction to be accounted for under AASB 15, it must represent an agreement between two or more parties that creates enforceable rights and obligations and also contains performance obligation(s); being a promise to transfer to the customer a good or service. AASB 1058 applies to transactions of not-for-profit entities where the consideration to acquire an asset (including cash) is significantly less than fair value principally to enable the entity to further its objectives.

The accounting policies of the company have been reviewed in 2021 to reflect the requirements of these standards.

Donations are recognised when the company obtains control, economic benefits are probable and the amount of donation can be measured reliably.

The company receives grants from time to time. The grants are recognised under AASB 15 if there is an enforceable right with distinct performance obligations. Should grants not fall under AASB 15, they are recognised under AASB 1058 as income on receipt. If conditions are attached to the grant which must be satisfied (and funds may be required to be returned) until the agreed service has been delivered, otherwise the grant is recognised as income on receipt.

Revenue from a grant that is not subject to performance obligations is recognised when the company obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where certain conditions of the grant revenue are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied. Where the company receives a contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

Revenue is measured by reference to the fair value of consideration received or receivable by the

Notes

Notes to the financial statements for the year ended 31 December 2021

Group for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Interest revenue is recognised on an accrual basis using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

(b) Income Tax

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

(c) Goods and services tax (GST)

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

Receivables and 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 statement of financial position.

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

(d) Comparative figures

Changes have been made to the comparative figure mapping of revenue, expenditure, assets and liabilities to better represent the results of the company.

These changes have not resulted in changes to the overall disclosure of total revenue, total expenditure, total assets (current and non-current) or total liabilities (current and non-current), but have resulted in changes to the sub-categories within these totals.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment. Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding

Notes

Notes to the financial statements for the year ended 31 December 2021

freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Depreciation is recognised in profit or loss.

The depreciation rates used for each class of depreciable asset are shown below:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	10-66%
Office machinery	50-66%
Furniture and fixtures	20%
Motor vehicles	25%

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets.

The Company does not hold derivative financial

instruments to hedge its foreign currency and interest rate risk exposures.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

financial assets measured at amortised cost; debt investments measured at fair value through other comprehensive income.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or the financial assets is more than 90 days past due. Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade and Other receivables.

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are

Notes

Notes to the financial statements for the year ended 31 December 2021

classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on determination of impairment losses.

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost.

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities.

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at

amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

Trade and Other payables.

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

(g) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets. Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated. The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

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

Notes

Notes to the financial statements for the year ended 31 December 2021

(i) Leases

At inception of a contract, the Company assesses whether a lease exists.

If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts classified as short-term leases (with a remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straightline basis over the term of the lease. Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- Fixed lease payments less any lease incentives;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be paid by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- Lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset,

whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(j) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

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.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Retirement benefit obligations**Defined contribution superannuation benefits.**

All employees of the Company receive defined contribution superannuation entitlements, for which the Company pays the fixed superannuation guarantee contribution (currently 10% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Company's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are

measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Company's statement of financial position.

(k) Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 31 December 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

NOTE 3: Critical Accounting Estimates and Judgments

The directors make estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information during the preparation of these financial statements.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions 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.

Notes

Notes to the financial statements
for the year ended 31 December 2021

NOTE 4: REVENUE AND OTHER INCOME

	2021	2020
	\$	\$
Revenue from continuing operations		
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Raffle Income	14,375	84,354
- Donations	4,320,432	3,357,431
Total Revenue	4,334,807	3,441,785
Other income:		
- Other income	66,235	24,743
- Sales	3,018	15,361
- Grants received	9,091	450,813
Total Other income	78,344	490,917
Total Revenue and Other income	4,413,151	3,932,702

Notes

Notes to the financial statements
for the year ended 31 December 2021

NOTE 5: PROJECT EXPENSES

	2021	2020
	\$	\$
Project expenses:		
Thailand	155,000	268,000
Other locations	107,300	140,200
Dominican Republic	-	6,586
Philippines	242,000	119,000
Nepal	215,000	184,000
Destiny Rescue International	954,177	551,201
	1,673,477	1,268,987
Other Project Expenses:		
Fundraising platform fees	119,467	68,467
Team expenses	-	3,879
	119,467	72,346
Total Project Expenses	1,792,944	1,341,333

NOTE 6: CASH AND CASH EQUIVALENTS

	2021	2020
	\$	\$
Cash at bank	980,460	859,113
Cash on hand	9,212	4,946
Total Project Expenses	989,672	864,059

Notes

Notes to the financial statements for the year ended 31 December 2021

NOTE 7: TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
CURRENT		
Rental bond	42,000	1,325
Total current trade and other receivables	42,000	1,325

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Notes

Notes to the financial statements
for the year ended 31 December 2021

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2021	2020
	\$	\$
Plant and equipment:		
At cost	14,478	6,383
Accumulated depreciation	(7,032)	(6,232)
Total plant and equipment	7,446	151
Furniture, fixtures and fittings		
At cost	5,776	704
Accumulated depreciation	(966)	(704)
Total furniture, fixtures and fittings	4,810	-
Motor vehicles:		
At cost	207,303	171,539
Accumulated depreciation	(45,648)	(108,944)
Total motor vehicles	161,655	62,595
Office equipment:		
At cost	117,356	94,691
Accumulated depreciation	(68,715)	(53,953)
Total office equipment	48,641	40,738
Right-of-use Buildings		
At cost	113,332	-
Accumulated depreciation	(26,525)	-
Total right-of-use	86,807	-
Total property, plant and equipment	309,359	103,484

Notes

Notes to the financial statements for the year ended 31 December 2021

(a) Movements in carrying amounts

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Right-of-Use - Buildings	Total
	\$	\$	\$	\$	\$	\$
Year ended 31 December 2021						
Balance at the beginning of year	151	-	62,595	40,738	-	103,484
Additions	8,095	5,073	131,930	22,664	113,332	281,094
Disposals - written down value	-	-	(5,310)	-	-	(5,310)
Depreciation expense	(800)	(263)	(27,560)	(14,761)	(26,525)	(69,909)
Balance at the end of the year	7,446	4,810	161,655	48,641	86,807	309,359

During the year, \$163,562 of capital additions were funded by finance leases and are therefore excluded from the cash flow statement, with the remainder of additions funded by cash reserves.

NOTE 9: OTHER NON-FINANCIAL ASSETS

	2021	2020
	\$	\$
CURRENT		
Prepayments	23,888	17,124

Notes

Notes to the financial statements for the year ended 31 December 2021

NOTE 10: LEASES

Company as a lessee

The Company has a lease over the office building that it rents. The current rental agreement ends at 30 April 2024 with the rent of \$42,000 plus GST and outgoings paid per annum.

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$
2021				
Lease liabilities	58,164	120,030	-	178,194
2020				
Lease liabilities	24,659	35,922	-	60,581

Extension options

A number of the building leases contain extension options which allow the Company to extend the lease term by up to twice the original non-cancellable period of the lease.

The Company includes options in the leases to provide flexibility and certainty to the Company operations and reduce costs of moving premises and the extension options are at the Company's discretion.

At commencement date and each subsequent reporting date, the Company assesses where it is reasonably certain that the extension options will be exercised.

NOTE 11: TRADE AND OTHER PAYABLES

	2021	2020
	\$	\$
CURRENT		
Trade and other payables	77,642	132,689

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Notes

Notes to the financial statements
for the year ended 31 December 2021

NOTE 12: OTHER FINANCIAL LIABILITIES

	Note	2021	2020
		\$	\$
CURRENT			
Credit cards		6,578	3,541

(a) Fair value measurement

The Company does not subsequently measure any liabilities at fair value on a recurring basis and has no assets or liabilities that are measured at fair value on a non-recurring basis.

NOTE 13: EMPLOYEE BENEFITS

	Note	2021	2020
		\$	\$
Current liabilities			
Annual Leave		110,906	91,449
Other employee benefits		1,473	13,040
		112,379	104,489
Non-current liabilities			
Long service leave		25,926	12,312

NOTE 14: CONTRACTED COMMITMENTS

At 31 December 2021 Destiny Rescue had not entered into any contracted commitments for the acquisition of property, plant and equipment.

Notes

Notes to the financial statements for the year ended 31 December 2021

NOTE 15: FINANCIAL RISK MANAGEMENT

The entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term and long-term investments, accounts receivable and payable, and lease liabilities.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2021 \$	2020 \$
Financial assets			
Held at amortised cost			
Cash and cash equivalents		989,672	864,059
Trade and other receivables		42,000	1,325
Total financial assets		1,031,672	865,384
Financial liabilities			
Financial liabilities at amortised cost:			
- Trade payables		77,642	132,689
- Current tax liabilities		10,806	2,168
- Credit cards		6,578	3,541
- Lease liability		178,194	60,581
Total financial liabilities		273,220	198,979

NOTE 16: MEMBERS' GUARANTEE

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 Company. At 31 December 2021 the number of members was 10 (2020: 10).

Notes

Notes to the financial statements for the year ended 31 December 2021

NOTE 17: CONTINGENCIES

In the opinion of the Directors, the Company did not have any contingencies at 31 December 2021 (31 December 2020: None).

NOTE 18: RELATED PARTIES

There was one related party identified, being the Destiny Rescue International in the United States of America. DRI is the only member of the Destiny Rescue Ltd.

The president of the board, Tony Kirwan, is also a director of Destiny Rescue International Inc. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

The total expenditure to Destiny Rescue International for 2021 was \$954,771 (2020: \$551,201) for rescue/aid work in non disclosed countries that Destiny Rescue cannot directly send funds to, and group IT and HR support services. The countries are non disclosed for security purposes to keep both Destiny Rescue and their partners staff safe.

Director's Declaration

Destiny Rescue Ltd
Financial report for the year ended 31 December 2021

NOTE 19: EVENTS AFTER THE END OF THE REPORTING PERIOD

The financial report was authorised for issue on 13 April 2022 by the Board of Directors.

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.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 22, are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
 - a. comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
 - b. give a true and fair view of the financial position as at 31 December 2021 and of the performance for the year ended on that date of the Company.
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.



Tony Kirwan (President)

Dated this 29th of April 2022

**accountants + auditors**

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
DESTINY RESCUE LIMITED****Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Destiny Rescue Limited (the Company), which comprises the statement of financial position as at 31 December 2021 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the accompanying financial report of Destiny Rescue Limited is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 31 December 2021 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Directors of the Company are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 31 December 2021 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibility of the Directors of the Company 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 – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* 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 Responsibility 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 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 the 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 this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MGI Audit Pty Ltd



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Director

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Destiny Rescue
RESCUING CHILDREN

