SAWARD DAWSON

ACC International Relief Inc

ABN: 26 077 365 434

Association No: A00 086 72W

Financial Statements

For the Year Ended 31 December 2019

ACC International Relief Inc

ABN: 26 077 365 434

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For the Year Ended 31 December 2019

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ACC International Relief Inc

ABN: 26 077 365 434

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2019

	2019 $	2018 $
REVENUE		
Donations and gifts		
- Monetary	**3,276,012**	7,118,827
- Non monetary	**25,500**	25,500
Grants		
- Other overseas	**508,117**	224,979
Investment income	**20,715**	19,850
Other income	**6,032**	7,400
Total Revenue	**3,836,376**	7,396,556
EXPENSES		
International Aid and Development Programs Expenditure		
International programs		
- Funds to international programs	**(3,387,733)**	(6,515,960)
- Program support costs	**(245,546)**	(182,564)
Community education	**(124,714)**	(49,475)
Fundraising costs		
- Public	**(37,431)**	(57,913)
Accountability and administration	**(289,878)**	(266,512)
Non-monetary expenditure	**(25,500)**	(25,500)
Total International Aid and Development Programs Expenditure	**(4,110,802)**	(7,097,924)
Total Expenditure	**(4,110,802)**	(7,097,924)
Surplus for the year	**(274,426)**	298,632
Other comprehensive income	**-**	-
Total comprehensive income for the year	**(274,426)**	298,632

The accompanying notes form part of these financial statements.

ACC International Relief Inc

ABN: 26 077 365 434

Statement of Financial Position

As at 31 December 2019

	Note	2019 $	2018 $
ASSETS			
Current assets			
Cash and cash equivalents	3	**482,147**	650,604
Trade and other receivables	4	**55,284**	5,119
Financial assets	5	**599,870**	700,000
Prepayments		**2,841**	11,222
Total current assets		**1,140,142**	1,366,945
Non-current assets			
Plant and equipment	6	**4,545**	4,286
Total non-current assets		**4,545**	4,286
TOTAL ASSETS		**1,144,687**	1,371,231
LIABILITIES			
Current liabilities			
Trade and other payables	7	**41,272**	18,348
Short-term provisions	8	**58,023**	43,553
Other current liabilities	9	**85,307**	80,481
Total current liabilities		**184,602**	142,382
Non-current liabilities			
Other long-term provisions	8	**5,806**	144
Total non-current liabilities		**5,806**	144
TOTAL LIABILITIES		**190,408**	142,526
NET ASSETS		**954,279**	1,228,705
EQUITY			
Reserves	10	**908,887**	1,185,712
Accumulated funds		**45,392**	42,993
TOTAL EQUITY		**954,279**	1,228,705

The accompanying notes form part of these financial statements.

ACC International Relief Inc
ABN: 26 077 365 434

Statement of Changes in Equity

For the Year Ended 31 December 2019

2019

	Accumulated funds	Unexpended Project Funds Reserve	Total
	$	$	$
Balance at 1 January 2019	**42,993**	**1,185,712**	**1,228,705**
Loss for the year	**(274,426)**	**-**	**(274,426)**
Transfer to and from reserves			
- Unexpended Project Funds Reserve	**276,825**	**(276,825)**	**-**
Balance at 31 December 2019	**45,392**	**908,887**	**954,279**

2018

	Accumulated funds	Unexpended Project Funds Reserve	Total
	$	$	$
Balance at 1 January 2018	27,008	903,065	930,073
Surplus for the year	298,632	-	298,632
Transfer to and from reserves			
- Unexpended Project Funds Reserve	(282,647)	282,647	-
Balance at 31 December 2018	42,993	1,185,712	1,228,705

ACC International Relief Inc

ABN: 26 077 365 434

Statement of Cash Flows

For the Year Ended 31 December 2019

	Note	2019 $	2018 $
CASH FROM OPERATING ACTIVITIES:			
Payments to projects, suppliers and employees		**(4,132,190)**	(7,072,506)
Donation and other operating income		**3,845,812**	7,440,140
Interest received		**20,715**	19,850
Net cash provided by (used in) operating activities	15	**(265,663)**	387,484
CASH FLOWS FROM INVESTING ACTIVITIES:			
Redemption of term deposits		**100,130**	-
Purchase of property, plant and equipment		**(2,924)**	-
Net cash used by investing activities		**97,206**	-
Net increase (decrease) in cash and cash equivalents held		**(168,457)**	387,484
Cash and cash equivalents at beginning of year		**650,604**	263,120
Cash and cash equivalents at end of financial year	3	**482,147**	650,604

The accompanying notes form part of these financial statements.

1 Summary of Significant Accounting Policies

(a) General Information

The financial report covers ACC International Relief Inc as an individual entity. ACC International Relief Inc is an association incorporated in Victoria under the *Associations Incorporation Reform Act 2012* (VIC) and a charity registered in Victoria with the Australian Charities and Not-for-profits Commission.

(b) Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board, the *Australian Charities and Not-for-profits Commission Act 2012*, and the *Associations Incorporation Reform Act 2012* (VIC). The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(d) Property, Plant and Equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment losses.

Plant and equipment

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 its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised in the statement of profit and loss.

Depreciation

The depreciable amount of all fixed assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Plant and Equipment	10-33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting period.

1 Summary of Significant Accounting Policies

(e) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the association becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable)

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The association's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit.

Financial assets at fair value through profit or loss (FVPL)

1 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss. Dividend from these investments continue to be recorded as other income within the profit or loss unless the dividend clearly represents return of capital.

Classification and measurement of financial liabilities

The association's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the association designated a financial liability at fair value through profit or loss. Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

(f) Cash and Cash Equivalents

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

(g) Leases

At the lease commencement, the association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

1 Summary of Significant Accounting Policies

(h) Employee Benefits

Short-term employee benefits

Provision is made for the association's liability for short-term employee benefits arising from services rendered by employees to balance date, including wages and salaries. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Long-term employee benefits

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

(i) Income Tax

No current or deferred income tax assets or liabilities have been raised by the association as it is exempt from income tax under Division 50 of the Income Tax Assessment Act. The Association is a registered charity under the Australian Charities and Not-for-profits Commission.

(j) Revenue and Other Income

Donations and bequests are recognised as revenue when received.

Gifts in kind are recognised at their fair value at the date that the association gains control of the donated goods.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied. The performance obligations are varied based on the agreement. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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

(k) Goods and Services Tax (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

1 Summary of Significant Accounting Policies

(l) Trade payables

Trade and other payables represent the liabilities for goods and services received by the association during the reporting period 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.

(m) Critical accounting estimates and judgments

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 judgment - donation income

ACC International Relief Inc receives funds from individual supporters and churches in Australia. Revenue is recognised when amounts are received and the association have control over those funds. There is an inherent risk that some funds collected by third parties maybe not be passed on to the association in full. This risk is beyond the internal control environment of the association.

The committee members assert that ACC International Relief Inc is not entitled to recognise those funds collected by the churches as revenue until the funds are received by the association.

(n) Rental income and expense

Australian Christian Churches Property Ltd, ACN: 602 178 567 as trustee for the Australian Christian Churches Charitable Trust, ABN: 19 745 435 842, owns the property at 5/2 Sarton Road, Clayton VIC. This Property was purchased with Specific Gifts given by members of the ACC movement that were designated for World Missions purposes. The Trustee has resolved to recognize the Property within the accounts of the Trust as being designated for the purposes of World Missions, in particular for the benefit of the entities ACC International Missions Ltd and ACC International Relief Inc.

The committee members have estimated the market value of rental costs to be $25,500 per annum. This notional value has been recognised as revenue and an expense in the statement of profit or loss.

2 Key Management Personnel Disclosures

The total remuneration paid to key management personnel of the association is $86,850 (2018: $ 97,149).

3 Cash and Cash Equivalents

	2019	2018
	$	$
Cash at bank	**482,147**	650,604
	482,147	650,604

4 Trade and other receivables

CURRENT		
Sundry debtors	**7,005**	5,119
Accounts Receivable	**48,279**	-
	55,284	5,119

5 Other Financial Assets

	2019	2018
	$	$
Long term deposit - amortised cost	**599,870**	700,000
	599,870	700,000

6 Plant and Equipment

Plant and equipment		
At cost	**13,063**	10,139
Accumulated depreciation	**(8,518)**	(5,853)
	4,545	4,286

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant and Equipment	Total
	$	$
Carrying amount as at 1 January 2019	**4,286**	**4,286**
Additions	**2,924**	**2,924**
Depreciation expense	**(2,665)**	**(2,665)**
Carrying amount as at 31 December 2019	**4,545**	**4,545**

7 Trade and other payables

CURRENT		
Sundry payables and accrued expenses	**41,272**	18,348
	41,272	18,348

8 Provisions

	2019	2018
	$	$
CURRENT		
Provision for employee benefits	**58,023**	43,553
	58,023	43,553
NON-CURRENT		
Provision for employee benefits	**5,806**	144
	5,806	144

9 Other Liabilities

CURRENT		
Income received in advance	**85,307**	80,481
	85,307	80,481

10 Reserves

Unexpended Project Funds Reserve

This reserve records funds received for future projects which are yet to be expended.

11 Financial Risk Management

The association's financial instruments consist mainly of deposits with banks, accounts receivable and payable.

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

		2019	2018
		$	$
Financial Assets			
Financial assets at amortised cost:			
Cash and cash equivalents	3	**482,147**	650,604
Trade and other receivables	4	**55,283**	5,119
Held-to-maturity investments	5	**599,870**	700,000
Total financial assets		**1,137,300**	1,355,723
Financial Liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	7	**41,272**	18,348
Total financial liabilities		**41,272**	18,348

12 Events After the Reporting Period

There were no material events that occurred since the end of the reporting period

13 Other Related Party Transactions

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

ACC International Missions Ltd shares its building resources with ACC International Relief. Any outgoing expenses were shared between both entities

14 Contingencies

In the opinion of the committee, the association did not have any contingencies as at 31 December 2019 (31 December 2018: None).

15 Cash Flow Information

(a) Reconciliation of result from operations with (deficit)/surplus for the year

	2019	2018
	$	$
Surplus/(Deficit)for the year	**(274,426)**	298,632
Cash flows excluded from (deficit)/surplus attributable to operating activities		
Non-cash flows in (deficit)/surplus:		
- depreciation	**2,665**	953
- notional rent income	**(25,000)**	(25,500)
- notional rent expense	**25,000**	25,500
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	**(50,165)**	29
- (increase)/decrease in other current assets	**8,381**	(111)
- (increase)/decrease in other liabilities	**4,826**	80,481
- increase/(decrease) in trade and other payables	**22,924**	6,844
- increase/(decrease) in provisions	**20,132**	656
Cash flow from operations	**(265,663)**	387,484

16 Association Details

The registered office of the association and the principal places of business is:

ACC International Relief Inc
5/2 Sarton Road
CLAYTON VIC 3168

ACC International Relief Inc

ABN: 26 077 365 434

Statement by Members of the Committee

The members of the committee declare that:

1. The financial report and notes for the year ended 31 December 2019 give a true and fair view of the financial position and performance and satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012 (VIC)*.

2. At the date of this statement, there are reasonable grounds to believe that ACC International Relief Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

Alun Davies (Apr 21, 2020)

Director ....

Alun Davies

Allan Davis

Allan Davis (Apr 22, 2020)

Committee member ....

Allan Davis

Dated Apr 22, 2020

SAWARD DAWSON

ACC International Relief Inc

ABN: 26 077 365 434

Auditor's Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2019, there have been:

(i) no contravention of the auditor's independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Saward Dawson

Saward Dawson

Jeffrey Tulk

Jeffrey Tulk
Partner

Blackburn

Dated: 22 April 2020

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ACC International Relief Inc

Independent Audit Report to the members of ACC International Relief Inc

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of ACC International Relief Inc (the association), which comprises the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report of the association is in accordance with the *Associations Incorporation Reform Act 2012 (VIC)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) giving a true and fair view of the association's financial position as at 31 December 2019 and of its financial performance and cash flows for the year ended; and

(ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 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 association in accordance with the auditor independence requirements of Division 60 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.

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ACC International Relief Inc

Independent Audit Report to the members of ACC International Relief Inc

Responsibilities of Committee Members for the Financial Report

The committee members of the association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirement, *Associations Incorporation Reform Act 2012 (VIC)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The committee members' responsibility also includes such internal control as the committee members determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the association'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 committee members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the association.

ACC International Relief Inc

Independent Audit Report to the members of ACC International Relief Inc

- Conclude on the appropriateness of the association's 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 association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association 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 committee members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saward Dawson

Saward Dawson

Jeffrey Tulk

Jeffrey Tulk
Partner

Blackburn

Dated: 22 April 2020