



BUNBURY COMMUNITY LEGAL CENTRE INC.
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2016



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BUNBURY COMMUNITY LEGAL CENTRE INC.

**BALANCE SHEET
AS AT 30 JUNE 2016**

	NOTE	2016 \$	2015 \$
MEMBERS FUNDS			
Opening Balance		69,005	157,737
Deficit for the Year		(540)	(88,732)
Closing Balance		<u><u>68,465</u></u>	<u><u>69,005</u></u>
Represented By:			
CURRENT ASSETS			
General Cheque Account		11,049	1,137
Cash Reserve		100,878	200,240
Debit Mastercard		834	446
Petty Cash		300	-
Prepayment		17,823	3,505
		<u><u>130,884</u></u>	<u><u>205,328</u></u>
NON CURRENT ASSETS			
Office Furniture & Equipment		33,699	33,699
Less Accumulated Depreciation		(33,317)	(32,196)
Computer Equipment		42,059	34,109
Less Accumulated Depreciation		(27,015)	(20,827)
Demonstration Equipment		6,794	6,794
Less Accumulated Depreciation		(6,496)	(6,084)
		<u><u>15,724</u></u>	<u><u>15,495</u></u>
TOTAL ASSETS		<u><u>146,608</u></u>	<u><u>220,823</u></u>
CURRENT LIABILITIES			
Creditors and Accrued Expenses		12,477	23,276
GST Payable		6,598	4,028
PAYG Liability		7,167	18,376
Salary Sacrifice Payable		-	5,140
Superannuation Liability		-	5,122
Provision for Annual Leave		22,267	36,185
Provision for Long Service Leave		-	23,793
		<u><u>48,509</u></u>	<u><u>115,920</u></u>
NON CURRENT LIABILITIES			
Creditors and Accrued Expenses		2,492	-
Provision for Long Service Leave		27,142	35,898
		<u><u>29,634</u></u>	<u><u>35,898</u></u>
TOTAL LIABILITIES		<u><u>78,143</u></u>	<u><u>151,818</u></u>
NET ASSETS		<u><u>68,465</u></u>	<u><u>69,005</u></u>

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
COMBINED STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		13,018	12,680
Funding		789,775	724,519
Interest Received - Allocated		2,573	8,953
Total Income		<u>805,366</u>	<u>746,151</u>
 EXPENDITURE			
Accounting & Audit		8,934	10,099
Bank Charges		56	181
Depreciation		7,720	14,951
Insurance		5,318	5,368
Leave Loading		11,522	5,948
Library		8,954	16,047
Minor Equipment		497	3,029
Office Overheads		19,806	18,782
Other Premises Costs		1,506	905
Programming & Planning		18,040	44,552
Rent		35,349	35,708
Staff Replacement		1,212	1,386
Staff Training		2,281	10,764
Superannuation		54,668	51,134
Telecommunications		14,561	10,884
Travel for Training		7,167	7,578
Travel for Outreach		23,792	20,044
Wages		584,523	575,309
Assets Written Off		-	2,213
Total Expenses		<u>805,908</u>	<u>834,883</u>
 Net Deficit for the Year		 <u><u>(540)</u></u>	 <u><u>(88,732)</u></u>

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - CHILD SUPPORT
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		5,709	6,512
Funding		133,173	133,173
Interest Received		1,272	5,374
Total Income		140,154	145,059
EXPENDITURE			
Accounting & Audit		2,459	2,222
Bank Charges		56	71
Depreciation		2,172	4,883
Insurance		1,419	1,181
Leave Loading		2,236	1,217
Library		2,389	3,928
Minor Equipment		157	645
Office Overheads		5,229	4,110
Other Premises Costs		465	213
Programming and Planning		3,631	7,844
Rent		11,286	6,878
Staff Replacement		515	256
Staff Training		945	2,767
Superannuation		10,177	10,635
Telecommunications		4,008	2,320
Travel for Training		2,574	1,786
Wages		90,911	118,969
Total Expenses		140,629	169,925
Net Deficit for the Year		(475)	(24,867)
Less Capital Expenditure 2015/16			
		-	-
Net Surplus/(Deficit) from prior years brought forward		(4,683)	20,184
Net Deficit carry forward		(5,158)	(4,683)

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - GENERAL LEGAL
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		1,101	-
Funding		92,416	86,040
Interest Received		236	3,578
Total Income		<u>93,753</u>	<u>89,618</u>
EXPENDITURE			
Accounting & Audit		1,097	1,313
Bank Charges		-	39
Depreciation		973	2,657
Insurance		653	698
Leave Loading		1,403	774
Library		1,189	2,433
Minor Equipment		34	358
Office Overheads		2,782	2,424
Other Premises Costs		210	126
Programming and Planning		2,012	4,698
Rent		4,807	4,064
Staff Replacement		114	148
Staff Training		86	1,592
Superannuation		6,752	6,495
Telecommunications		2,297	1,365
Travel for Training		1,387	926
Wages		67,511	72,219
Total Expenses		<u>93,307</u>	<u>102,329</u>
Net Surplus/(Deficit) for the Year		<u>446</u>	<u>(12,711)</u>
Less Capital Expenditure 2015/16		-	-
Net Surplus/(Deficit) from prior years bought forward		(2,466)	10,245
Net Deficit carry forward		<u>(2,020)</u>	<u>(2,466)</u>

The accompanying notes form part of these financial statements.

**BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - MEDIATION
FOR THE YEAR ENDED 30 JUNE 2016**

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		4,494	6,168
Funding		59,933	61,423
Interest Received		79	-
Total Income		<u>64,506</u>	<u>67,591</u>
EXPENDITURE			
Accounting & Audit		771	909
Bank Charges		-	10
Depreciation		489	4,581
Insurance		436	483
Leave Loading		1,085	545
Library		677	619
Minor Equipment		122	260
Office Overheads		1,513	1,659
Other Premises Costs		214	87
Programming and Planning		879	4,274
Rent		1,269	2,814
Staff Replacement		57	138
Staff Training		350	448
Superannuation		4,981	4,676
Telecommunications		498	974
Travel for Training		38	626
Wages		51,298	53,436
Total Expenses		<u>64,677</u>	<u>76,537</u>
Net Deficit for the Year		<u>(171)</u>	<u>(8,946)</u>
Less Capital Expenditure 2015/16		-	-
Net Surplus/(deficit) from prior years bought forward		(4,534)	4,412
Net Deficit carry forward		<u>(4,705)</u>	<u>(4,534)</u>

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - PPT OUTREACH
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		546	-
Funding		180,000	175,000
Interest Received		365	-
Total Income		180,911	175,000
EXPENDITURE			
Accounting & Audit		1,747	2,020
Bank Charges		-	22
Depreciation		1,539	-
Insurance		1,021	1,074
Leave Loading		1,897	1,164
Library		1,686	3,953
Minor Equipment		52	552
Office Overheads		4,000	3,906
Other Premises Costs		243	130
Programming and Planning		8,082	14,493
Rent		10,104	10,049
Staff Replacement		204	229
Staff Training		-	2,593
Superannuation		10,029	9,763
Telecommunications		2,487	2,113
Travel for Training		1,804	1,617
Travel for Outreach		20,325	17,099
Wages		116,080	108,882
Total Expenses		181,300	179,657
Net Deficit For Year		(389)	(4,657)
Net Deficit from prior years			-
bought forward		(4,657)	-
Net Deficit carry forward		(5,046)	(4,657)

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - PPT MEDIATION
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		375	-
Funding		150,000	150,000
Interest Received		268	-
Total Income		<u>150,643</u>	<u>150,000</u>
EXPENDITURE			
Accounting & Audit		1,423	1,818
Bank Charges		-	20
Depreciation		1,216	-
Insurance		914	966
Leave Loading		2,452	1,307
Library		1,235	1,903
Minor Equipment		90	569
Office Overheads		3,110	3,318
Other Premises Costs		115	174
Programming and Planning		124	8,969
Rent		2,570	6,277
Staff Replacement		161	407
Staff Training		900	1,174
Superannuation		11,077	10,224
Telecommunications		2,062	2,214
Travel for Training		-	1,209
Travel for Outreach		3,399	2,945
Wages		120,269	117,794
Total Expenses		<u>151,117</u>	<u>161,288</u>
Net Deficit for the Year		<u>(474)</u>	<u>(11,288)</u>
Net Deficit from prior years bought forward		(11,288)	-
Net Deficit carry forward		<u>(11,762)</u>	<u>(11,288)</u>

The accompanying notes form part of these financial statements.

**BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - FRC
FOR THE YEAR ENDED 30 JUNE 2016**

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		161	-
Funding		28,883	28,883
Interest Received		83	-
Total Income		<u>29,127</u>	<u>28,883</u>
EXPENDITURE			
Accounting & Audit		286	404
Bank Charges		-	4
Depreciation		283	453
Insurance		174	215
Library		375	573
Leave Loading		473	254
Minor Equipment		8	110
Office Overheads		603	748
Other Premises Costs		47	39
Programming & Planning		279	1,440
Rent		1,176	1,250
Staff Replacement		38	46
Staff Training		-	422
Telecommunications		529	421
Travel for Training		195	315
Superannuation		2,234	2,145
Wages		22,525	23,822
Total Expenses		<u>29,225</u>	<u>32,661</u>
Net Deficit for the Year		<u>(98)</u>	<u>(3,777)</u>
Net Surplus/(Deficit) from prior years			
brought forward		(1,294)	2,483
Net Deficit carry forward		<u>(1,392)</u>	<u>(1,294)</u>

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - DOMESTIC VIOLENCE
FOR THE YEAR ENDED 30 JUNE 2016

INCOME	NOTE	2016 \$	2015 \$
Administrative Fees, Donations & Sundry Income		632	-
Funding		90,000	90,000
Interest Received		271	-
Total Income		<u>90,903</u>	<u>90,000</u>
EXPENDITURE			
Accounting & Audit		1,151	1,432
Bank Charges		-	15
Depreciation		1,049	2,378
Insurance		703	752
Leave Loading		1,518	688
Library		1,302	2,639
Minor Equipment		35	534
Office Overheads		2,319	2,616
Other Premises Costs		212	136
Programming and Planning		3,034	5,047
Rent		4,137	4,377
Staff Replacement		123	162
Staff Training		-	1,767
Superannuation		6,663	7,198
Telecommunications		2,680	1,476
Travel for Training		1,139	1,102
Wages		65,061	80,167
Total Expenses		<u>91,126</u>	<u>112,486</u>
Net Deficit for the Year		<u>(223)</u>	<u>(22,486)</u>
Less Capital Expenditure 2015/16		-	-
Net Surplus/(Deficit) from prior years bought forward		(2,438)	20,048
Net Deficit carry forward		<u>(2,661)</u>	<u>(2,438)</u>

The accompanying notes form part of these financial statements

**BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF PROFIT AND LOSS - CPCPG
FOR THE YEAR ENDED 30 JUNE 2016**

INCOME	NOTE	2016 \$	2015 \$
Funding		55,370	-
Total Income		<u>55,370</u>	<u>-</u>
EXPENDITURE			
Leave Loading		459	-
Office Overheads		250	-
Superannuation		2,755	-
Travel for Training		30	-
Wages		51,032	-
Total Expenses		<u>54,526</u>	<u>-</u>
Net Surplus for the Year		<u>844</u>	<u>-</u>
Net Surplus from prior years bought forward		-	-
Net Surplus carry forward		<u>844</u>	<u>-</u>

The accompanying notes form part of these financial statements.

**BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2016**

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2016 \$	2015 \$
Receipts from funding bodies		789,775	724,519
Receipts from customers		13,018	12,980
Payments to suppliers and employees		(886,179)	(741,906)
Interest Received		2,573	8,953
Net cash provided by/(used in) operating activities	2(b)	<u>(80,813)</u>	<u>4,546</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant & equipment		(7,949)	(4,491)
Net cash used in investing activities		<u>(7,949)</u>	<u>(4,491)</u>
 Net increase/(decrease) in cash held		 (88,762)	 55
Cash at the beginning of the financial year		<u>201,823</u>	<u>201,768</u>
Cash at the end of the financial year	2(a)	<u>113,061</u>	<u>201,823</u>

The accompanying notes form part of these financial statements.

BUNBURY COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution and the Australian Charities and Not-for-profits Commission Act 2012. The Management Committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

(a) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable.

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

Revenue from grant funding, provided under contractual arrangements is recorded when received.

(b) Taxation

The Australian Taxation office endorsed Bunbury Community Legal Centre Inc. as a Public Benevolent Institution and it is eligible for the following concessions:

- i) GST concession;
- ii) FBT rebate; and
- iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

(c) Non Current Assets

Effective 1 July 2009 Bunbury Community Legal Centre Inc. completed a review of fixed assets held, whereby all fixed assets identified are recorded within a fixed asset register and depreciated from date of acquisition over their remaining useful lives.

Assets acquired subsequent to 1 July 2009 are recorded at cost within the asset register and depreciated over their useful lives.

BUNBURY COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(d) Employee Entitlements

Provision is made for annual leave at nominal rates, excluding leave loading and on-costs, estimated to be payable to employees on the basis of statutory and contractual requirements. Leave loading and on-costs have been provided for in the budget and it is the Management Committee's assessment that these costs do not represent the actual cost to the organisation.

Long service leave entitlement is thirteen weeks after seven years of service. The provision for long service leave is recorded at nominal rates, exclusive of on-costs. Long service leave is classified as current for employees with greater than seven years service, and non-current for employees with less than seven years service.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense.

Receivables and payables in the Balance Sheet are shown inclusive of GST.

(f) Grant Acquitted

For the purpose of acquitting grants provided by funding bodies, Bunbury Community Legal Centre Inc. has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants.

Representations of management and internal documentation are used in determining to which grants a cost may be directly or indirectly attributed.

BUNBURY COMMUNITY LEGAL CENTRE INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

(g) Comparative Figures

Where required, comparative figures are adjusted to conform to changes in presentation for the current financial year

NOTE 2 RECONCILIATION OF CASH

(a) Cash on Hand	2016	2015
	\$	\$
Cheque Account	11,049	1,137
Cash Reserve	100,878	200,240
Debit Master Card	834	446
Petty Cash	300	-
	<u>113,061</u>	<u>201,823</u>

(b) Reconciliation of Net Cash to Deficit	2016	2015
	\$	\$
Deficit from ordinary activities	(540)	(88,732)
Non-cash flows in surplus from ordinary activities:		
Depreciation	7,720	14,951
Changes in assets and liabilities:		
(Increase) / Decrease in receivables	(14,318)	6,062
Increase / (Decrease) in creditors and accruals	(27,208)	35,208
Increase / (Decrease) in provisions	(46,467)	37,057
Net cash provided by operating activities	<u>(80,813)</u>	<u>4,546</u>

NOTE 3 ECONOMIC DEPENDENCIES

The ongoing operation of the Bunbury Community Legal Centre Inc. is dependent upon the continued financial support by way of grants and contributions from Legal Aid, the Law Society Public Purposes Trust and other funding bodies.

NOTE 4 LEASING COMMITMENTS

Level 1, Bunbury Lotteries House Complex, 101 Victoria Street, Bunbury.

Bunbury Community Legal Centre Inc. entered into a lease commencing 1 July 2016 for Level 1 of Bunbury Lotteries House Complex, 101 Victoria Street, Bunbury.

The term of the lease is for 12 months ending 30 June 2017, at which point the lease agreement will be reviewed. Monthly lease payments are \$2,605.10 plus GST and the lease agreement may be cancelled by providing 1 month notice to either party.

**BUNBURY COMMUNITY LEGAL CENTRE INC.
STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE**

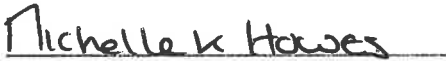
The Management Committee have determined that the association is not a reporting entity.

The Management Committee have determined that this special purpose financial report should be prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Management Committee the attached financial statements:

1. Presents fairly the financial position of Bunbury Community Legal Centre Inc. as at 30 June 2016 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that of Bunbury Community Legal Centre 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 Management Committee and is signed for and on behalf of the Management Committee by:


Michelle Howes
Acting Chairperson

Dated this 5th day of October 2016

AUDITOR'S INDEPENDENCE DECLARATION TO THE MANAGEMENT COMMITTEE

I declare that to the best of my knowledge and belief, during the year ended 30 June 2016, there have been no contraventions of:

- i) The auditor 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; and
- ii) Any applicable code of professional conduct in relation to the audit.

AMD Chartered Accountants

A handwritten signature in black ink, appearing to read 'M Cavallo', with a horizontal line underneath.

MARIA CAVALLO CA
Director

Bunbury, WA

Dated this 23rd day of September 2016

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BUNBURY COMMUNITY LEGAL CENTRE INC.**

We have audited the accompanying financial report, being a special purpose financial report, of Bunbury Community Legal Centre Inc. (the association), balance sheet as at 30 June 2015, the statement of profit & loss and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the Management Committee.

Management Committee's Responsibility for the Financial Report

The Management Committee are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 is appropriate to meet the need of its members and the requirements of the *Australian Charities and Not-for-profits Commissions Act 2012*. The Management Committee's responsibilities also includes such internal control as the Management Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Qualification

As is common for organisations of this type, it is not practicable for Bunbury Community Legal Centre Inc. to maintain an effective system of internal control over administrative fees, donations and other fund raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

Qualified Opinion

In our opinion, except for the effect of such adjustments if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed, the financial report of Bunbury Community Legal Centre Inc:

- a) Giving a true and fair view of the financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Emphasis of Matter

We draw attention to Note 3 to the financial statements which outlines the ongoing operation of Bunbury Community Legal Centre Inc. is dependent upon the continued receipt of funding and contributions. Our opinion is not modified in respect of this matter.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Bunbury Community Legal Centre Inc. to meet the need of its members and the requirements of the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result the financial report may not be suitable for another purpose.

AMD Chartered Accountants



MARIA CAVALLO
Director

Bunbury, Western Australia

Dated this 12th day of October 2016