



AGRICULTURAL SHOWS OF AUSTRALIA

ABN 15 615 857 451

SPECIAL PURPOSE FINANCIAL REPORT

31 DECEMBER 2020

Registered Office

c/- Royal Agricultural Society of New South Wales

1 Showground Road

Sydney Olympic Park NSW 2127

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Directors' Report

The directors present their report together with the financial report of Agricultural Shows of Australia (ASA) for the year ended 31 December 2020 and the auditor's report thereon.

1. Directors

The directors of ASA at any time during or since the end of the year are:

Director	Position	Date of Appointment/ Resignation
Robert Houston Wilson	Chairman and Director (Regional Appointee)	Appointed 11 November 2016
Francis George Andrews	Director (Regional Appointee)	Appointed 11 November 2016 Retired 5 April 2020
Brian Denis Bennett	Director (Regional Appointee)	Appointed 5 April 2020
Rodney Gordon Bowles	Director (Regional Appointee)	Appointed 25 March 2018 Retired 5 April 2020
Timothy Bruce Lindeman Capp	Director (Regional Appointee)	Appointed 5 April 2020
Brendan Con Christou	Director (Capital City Appointee)	Appointed 5 April 2020
Scott Leslie Gadd	Deputy Chairman and Director (Capital City Appointee)	Appointed 25 March 2018 Appointed Deputy Chairman 27 November 2020
Michael John Millner	Director (Capital City Appointee)	Appointed 31 July 2020
David Alan Peters	Director (Regional Appointee)	Appointed 11 November 2016
Rebecca Jane Reyes	Director (Next Generation Appointee)	Appointed 12 November 2019
John William Rothwell	Deputy Chairman and Director (Capital City Appointee)	Appointed 11 November 2016 Appointed Deputy Chairman 14 April 2019 Retired 5 April 2020
Robert Michael Ryan	Director (Capital City Appointee)	Appointed 11 November 2016 Resigned 31 July 2020
Edward Dundas Scott	Director (Next Generation Appointee)	Appointed 20 February 2017
David Graham Thomas	Director (Capital City Appointee)	Appointed 11 November 2016

Directors' Report continued

2. Principal activities

The principal activities of ASA during the course of the year were to work collectively to ensure the long term viability and sustainability of member agricultural societies and to promote excellence in agriculture and primary industries to further ASA's objectives.

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

Short Term and Long Term Objectives

ASA's objectives are to:

- (a) promote for the public benefit and to the extent it is charitable, Australian Agricultural Shows.
- (b) without limiting (a), ASA may, to the extent it is charitable, establish and maintain a scholarship fund and undertake activities for:
 - (i) developing and delivering education sessions to improve standards, management and delivery of Agricultural Shows;
 - (ii) collating and disseminating relevant information;
 - (iii) having one overarching organisation representing all Australian Agricultural Shows;
 - (iv) providing a single entity where the company can communicate and engage with all members;
 - (v) providing a peak body with a unified, credible national voice to engage with government and industry to, without limitation, seek funding and sponsorship, develop government relations to protect the not-for-profit status of the Australian Agricultural Shows and gain government support for initiatives;
 - (vi) maximising the relevance, standard and viability of Agricultural Shows in Australia;
 - (vii) co-ordinating public relations to, without limitation, produce common messaging and theming;
 - (viii) developing and sharing national standards and guidelines;
 - (ix) monitoring and reporting on national Agricultural Show and industry trends;
 - (x) monitoring and reviewing the purpose and role of agricultural societies and ensuring that they remain relevant to their target audiences; and
 - (xi) measuring and monitoring the national economic impact of Agricultural Shows and associated business.
- (c) for the purposes outlined in (a), the directors may:
 - (i) formulate policies;
 - (ii) make rules in connection with any policy; and
 - (iii) revoke or amend any policy or rules and formulate others.

Directors' Report continued

3. Operating and financial review

During the year the results of ASA's activities were as follows:

	2020	2019
	\$	\$
Ordinary activities		
Profit	99,338	31,576
Total accumulated surplus for the year	99,338	31,576
Total accumulated surplus at reporting date	295,970	196,632

4. Significant changes in the state of affairs

In the opinion of the Directors there were no significant changes in the state of affairs of ASA that occurred during the year under review.

5. Dividends

No dividends were paid or are proposed. ASA's Constitution provides that its income must be applied solely towards the promotion of its objectives and, as such, no portion of the income may be distributed directly or indirectly to members.

6. Environmental regulation

ASA's operations are not of a kind which are likely to give rise to any particular or significant environmental issues under Commonwealth and/or State legislation.

7. Events subsequent to reporting date

The financial report was authorised for issue by the Board of Directors on 29 January 2021.

The coronavirus outbreak in early 2020 has the potential to impact future services provided for ASA's members. The extent of the impact was unable to be quantified at the date the financial report was authorised for issue.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of ASA, the results of those operations or the state of affairs of ASA in future financial years.

8. Likely developments

ASA intends to continue to operate in accordance with its Constitution.

Directors' Report continued

9. Indemnification and insurance of officers

ASA's Constitution provides for indemnification of directors and officers to the extent outlined in Rule 15.

During the year ASA placed insurance cover in respect of directors' and officers' liability and associated legal expenses.

Since incorporation on 11 November 2016, ASA has not entered into a separate deed of indemnity with any person who is or has been a director or officer of ASA.

10. Information on Directors

Robert Houston Wilson	Chairman (non-executive)
Qualifications	B. Science, Dip. Science in Agric, Ph.D, MBA
ASA Board	Appointed Chairman following incorporation in 2016
Special responsibilities	Ex officio member of all committees
Brian Denis Bennett	Director (non-executive)
Qualifications	FAMI
ASA Board	Board member since April 2020
Special responsibilities	Member of the National Finals Working Group
Timothy Bruce Lindeman Capp	Director (non-executive)
ASA Board	Board member since April 2020
Special responsibilities	Member of the National Finals Working Group
Brendan Con Christou	Director (non-executive)
Qualifications	BBus, MBA, CPA
ASA Board	Board member since April 2020
Special responsibilities	Member of the Conference Committee
Scott Leslie Gadd	Director (non-executive)
ASA Board	Board member since March 2018, appointed Deputy Chairman November 2020
Special responsibilities	Member of the Conference Committee and the Resources Review Group
Michael John Millner	Director (non-executive)
Qualifications	MAICD
ASA Board	Board member since July 2020
David Alan Peters	Director (non-executive)
Qualifications	B. Environmental Science, Cert. Mech Eng.
ASA Board	Board member since 2016
Special responsibilities	Chairman of the National Finals Working Group and member of the Rural Ambassador Working Group and the Conference Committee

Directors' Report continued

10. Information on Directors continued

Rebecca Jane Reyes	Director (non-executive)
ASA Board	Board member since November 2019
Special responsibilities	Co-chair of the National Next Generation and Young Farmers Challenge Working Group
Edward Dundas Scott	Director (non-executive)
Qualifications	BSc (Agricultural Science – Land Management & Soil Conservation)
ASA Board	Board member since 2017
Special responsibilities	Co-chair of the National Next Generation and Young Farmers Challenge Working Group and member of the Resources Review Group
David Graham Thomas	Director (non-executive)
Qualifications	B. Com, LLB Hons
ASA Board	Board member since 2016

11. Meetings of Directors

During the year, 5 meetings of directors were held. Attendances by each director were as follows:

Directors' meetings		
	Number eligible to attend	Number attended
Robert Houston Wilson	5	5
Francis George Andrews	3	2
Brian Denis Bennett	2	2
Rodney Gordon Bowles	3	2
Timothy Bruce Lindeman Capp	2	1
Brendan Con Christou	2	2
Scott Leslie Gadd	5	5
Michael John Millner	1	1
David Alan Peters	5	2
Rebecca Jane Reyes	5	3
John William Rothwell	3	3
Robert Michael Ryan	4	3
Edward Dundas Scott	5	5
David Graham Thomas/	5	5
Matthew Coleman	-	1
(as alternate to David Thomas)		

Directors' Report continued

12. Liability of members on winding-up

Rule 9 of ASA's Constitution requires members to undertake to contribute for payment of ASA's debts and liabilities, costs of winding up and adjustment of the rights of contributors if ASA is wound up while a member or within 1 year after ceasing to be a member. The contribution is limited to a maximum of \$10.

13. Auditor's independence declaration

The auditor's independence declaration as required under subdivision 60-C section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out on page 9 and forms part of the directors' report for the year ended 31 December 2020.

This report is made in accordance with a resolution of the directors:



Robert Houston Wilson

Chairman

Perth WA

Dated: 29 January 2021

Graeme Kay CA

Registered Company Auditor

AGRICULTURAL SHOWS OF AUSTRALIA

ABN 15 615 857 451

AUDITOR'S INDEPENDENCE DECLARATION UNDER SUBDIVISION 60-C SECTION 60-50 OF

AUSTRALIAN CHARITIES AND NOT FOR PROFITS COMMISSION ACT 2012

To: the members of Agricultural Shows of Australia (ASA)

I declare that, to the best of my knowledge and belief, in relation to the audit for the year ended 31 December 2020 there have been:

- i. No contraventions of the auditor independence requirements as set out in 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.

GRAEME KAY

Registered Company Auditor

Signature:.....*Graeme Kay*.....

Dated:.....*29 January 2021*.....

ABN 91 852 121 401 – 77/192 Vimiera Road, MARSFIELD NSW 2122 – Mob: 0409 066 515

Email: graemekayauditor@outlook.com

Limited Liability by a scheme approved under Professional Standards Legislation

Statement of financial position

As at 31 December 2020

	Note	2020 \$	2019 \$
Current assets			
Cash and cash equivalents	6	922,515	795,424
Trade and other receivables	7	334	1,744
Total current assets		922,849	797,168
Current liabilities			
Trade and other payables	8	626,879	600,536
Total current liabilities		626,879	600,536
Net assets		295,970	196,632
Equity			
Accumulated surplus	5	295,970	196,632
Total equity		295,970	196,632

The accompanying notes form part of these financial statements.

Statement of comprehensive income

For the year ended 31 December 2020

	Note	2020 \$	2019 \$
Income from ordinary activities			
Members' subscriptions		159,900	159,550
Government grants received		32,678	5,405
Conference share of profit		22,365	-
Sponsorship receipts		-	3,500
Interest received		105	678
		215,048	169,133
Expenses from ordinary activities			
Consultants		64,283	65,789
Strategic planning & marketing expenses		10,896	33,283
Meeting & conference expenses		269	22,234
Scholarship expenses		-	3,500
Government grants expended		32,678	5,405
Directors' & officers' liability insurance		4,509	4,456
Audit fees	4	1,826	2,014
Other expenses		1,249	876
		115,710	137,557
Profit from ordinary activities		99,338	31,576
Other comprehensive income		-	-
Total comprehensive profit for the year	5	99,338	31,576

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the year ended 31 December 2020

	Accumulated Surplus \$
Balance at 31 December 2018	165,056
Profit for the year	31,576
Balance at 31 December 2019	196,632
Profit for the year	99,338
Balance at 31 December 2020	295,970

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 31 December 2020

		2020 \$	2019 \$
Cash flows from operating activities			
Cash receipts in the course of operations		241,518	761,349
Cash payments in the course of operations		(114,427)	(135,136)
Net cash provided by operating activities	9	127,091	626,213
Net increase in cash and cash equivalents		127,091	626,213
Cash and cash equivalents at the beginning of the year		795,424	169,211
Cash and cash equivalents at the end of the year	6	922,515	795,424

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. Special purpose financial report

In the opinion of the Directors, Agricultural Shows of Australia (ASA) is not a reporting entity because there are no users dependent on a general purpose financial report. The financial report of ASA has been prepared as a special purpose financial report for distribution to members and for the purpose of fulfilling the requirements of the Australian Charities and Not-for-profits Commission Act 2012. ASA is a not for profit entity whose principal activities during the course of the year were to work collectively to ensure the long term viability and sustainability of member agricultural societies and to promote excellence in agriculture and primary industries to further ASA's objectives.

2. Basis of preparation

(a) Statement of compliance

The financial report is a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (including Australian Interpretations) adopted by the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012.

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

The financial statements were authorised for issue by the Board of Directors on 29 January 2021.

(b) Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented have been rounded to the nearest dollar.

(c) Currency

These financial statements are presented in Australian dollars.

(d) Critical accounting estimates and judgements

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

Key estimates

Impairment

The company assesses impairment at the end of each reporting period by evaluating conditions and events specific to the company that may be indicative of impairment triggers.

Notes to the financial statements continued

2. Basis of preparation (continued)

(e) Going Concern

The financial statements have been prepared on a going concern basis.

3. Significant accounting policies

The Australian Accounting Standards Board has issued a number of new and amended Accounting Standards that have mandatory application dates for this reporting period, some of which are relevant to the entity. The Directors have decided not to adopt any of the new and amended pronouncements. The following sets out their assessment of the pronouncements that are relevant to the entity and applicable in the current reporting period.

AASB 1058: Income of Not-for-Profit Entities and AASB 15: Revenue from Contracts with Customers. As at the reporting date, the Directors have concluded that the impact of AASB 1058 and AASB 15 on the financial statements would not be material.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

(a) Cash and cash equivalents

Cash and cash equivalents comprise cash balances.

(b) Trade and other receivables

Receivables comprise other receivables. ASA recognises receivables on the date they originate and carries these assets at cost. Receivables are assessed at reporting date to determine whether there is any objective evidence of impairment. A receivable is impaired if objective evidence indicates that there is doubt over the estimated future cash flows of that asset. In such cases, losses are recognised in the statement of comprehensive income and reflected in an allowance account against receivables.

There are no material balances which are impaired and are past due. It is expected that these balances will be received when due.

(c) Trade and other payables

ASA recognises trade and other payables on the date they originate and carries these liabilities at cost.

(d) Revenue

Revenue is derived from members' subscription fees, sponsorship receipts, government grants and interest received. Revenue is recognised on the due date for members' subscriptions, to match payments made for government grants, as it accrues for interest received and on receipt of payment for all other revenue items.

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

Notes to the financial statements continued

3. Significant accounting policies continued

(e) Expenses

Expenses relate to costs incurred in pursuit of ASA's objectives and are recognised when the costs are incurred.

(f) Income tax

ASA has been granted an exemption from income tax from 11 January 2017 under subdivision 50-B of the Income Tax assessment Act 1997.

(g) Goods and services tax

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. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as a current asset or liability in the balance sheet.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from ordinary activities which are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

Notes to the financial statements continued

	2020 \$	2019 \$
4. Auditors fees		
Fees paid to Graeme Kay		
Audit of financial statements	1,826	2,014
	<u>1,826</u>	<u>2,014</u>
5. Accumulated surplus		
Accumulated surplus at the beginning of the year	196,632	165,056
Total profit for the year	99,338	31,576
Accumulated surplus at the end of the year	<u>295,970</u>	<u>196,632</u>
6. Cash and cash equivalents		
Cash at bank - unrestricted	922,515	795,424
Cash and cash equivalents	<u>922,515</u>	<u>795,424</u>
7. Trade and other receivables - current		
Other receivables	334	1,744
Total receivables - current	<u>334</u>	<u>1,744</u>
8. Trade and other payables - current		
Other payables and accrued expenses	626,879	600,536
Total trade and other payables - current	<u>626,879</u>	<u>600,536</u>
9. Reconciliation of cash flows from operating activities		
Profit for the reporting period	99,338	31,576
Decrease in receivables	1,410	307
Increase in payables	26,343	594,330
	<u>27,753</u>	<u>594,637</u>
Net cash provided by operating activities	<u>127,091</u>	<u>626,213</u>

10. Contingent assets and liabilities

There are no outstanding assets and liabilities or commitments as at 31 December 2020 (31 December 2019: nil).

Directors' declaration

In the opinion of the directors of Agricultural Shows of Australia (ASA):

- (a) ASA is not publicly accountable nor a reporting entity;
- (b) the financial statements and notes, set out on pages 10 to 17, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
 - (i) giving a true and fair view of the financial position of ASA as at 31 December 2020 and of its performance, as represented by the results of its operations and its cash flows for the financial year ended on that date in accordance with the basis of preparation described in Notes 1 to 3; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) to the extent described in Notes 1 to 3, and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (c) there are reasonable grounds to believe that ASA will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors:



Robert Houston Wilson

Chairman

Perth WA

Dated: 29 January 2021

Graeme Kay CA

Registered Company Auditor

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

AGRICULTURAL SHOWS OF AUSTRALIA

ABN 15 615 857 451

Report on the Audit of the Financial Report

Opinion

I have audited the accompanying financial report of Agricultural Shows of Australia, which comprises the statement of financial position as at 31 December 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information and the director's declaration.

In my opinion,

- a. the accompanying financial report of Agricultural Shows of Australia is in accordance with Division 60 of 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 2020 and of its financial performance for the year then ended; and
 - ii. Complying with Australian Accounting Standards and the Corporations Regulations 2001; and Division 60 of Australian Charities and Not-for-Profits Commission Regulations 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report.

I am independent of the Company in accordance with the auditor independence requirements of the ACNC 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 my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 2 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

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Graeme Kay CA

Registered Company Auditor

Information Other than the Financial Report and Auditor's Report Theron

Other information is financial and non-financial information in Agricultural Shows of Australia reporting which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other information.

My opinion on the financial report does not cover the Other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the Financial Report, my responsibility is to read the Other information and, in doing so, consider whether the Other information is materially inconsistent with the Financial Report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

I am required to report if I conclude that there is a material misstatement of this Other Information and based on the work, I have performed on the Other Information that I obtained prior to the date of this Auditor's Report I have nothing to report.

Responsibility of the Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditors' report that includes my 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.

Graeme Kay CA

Registered Company Auditor

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

- Identify and assess the risks of material misstatement of the financial report, 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 my 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 of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 might cast significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report, or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 underlining transactions and events in a manner that achieves fair presentation.

I communicate with responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

GRAEME KAY
Registered Company Auditor

Signature:.....*Graeme Kay*.....

Dated:.....*29 January 2021*.....

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