

SAWARD / DAWSON

chartered accountants

Skin & Cancer Foundation Inc.

ABN: 58 895 584 259

Financial Statements
For the Year Ended
30 June 2015

Skin & Cancer Foundation Inc.

ABN: 58 895 584 259

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For the Year Ended 30 June 2015

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Skin & Cancer Foundation Inc.

ABN: 58 895 584 259

Auditors Independence Declaration under Section 60.40 of the Australian Charities and Not-for-profits Commission Act 2012

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015, 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.

Saward Dawson Chartered Accountants

Tim Flowers
Partner

Blackburn VIC

Dated 5.10.15

Skin & Cancer Foundation Inc.

ABN: 58 895 584 259

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2015

		2015	2014
	Note	\$	\$
Revenue	4	7,264,859	6,166,922
Bank Charges		(21,195)	(14,625)
Centre Expenses		(890,004)	(530,723)
Depreciation	5	(204,033)	(198,633)
Employment Costs		(4,608,221)	(4,109,508)
Finance Costs	5	(223,246)	(235,728)
Insurance		(57,285)	(50,837)
Leasing Charges		(45,802)	(29,092)
Occupancy Costs		(248,641)	(225,756)
Office Expenses		(133,836)	(100,884)
Other Expenses		(448,884)	(454,720)
Professional Fees		(92,132)	(92,481)
Surplus for the year		291,580	123,935
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
Total comprehensive income for the year		291,580	123,935

The accompanying notes form part of these financial statements.

Skin & Cancer Foundation Inc.

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Statement of Financial Position

As at 30 June 2015

	Note	2015 \$	2014 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	806,181	418,102
Trade and other receivables	7	442,544	324,260
Other financial assets	8	1,342,361	1,253,378
Prepayments		208,350	277,071
TOTAL CURRENT ASSETS		2,799,436	2,272,811
NON-CURRENT ASSETS			
Property, plant and equipment	9	10,649,769	10,625,607
Investment in joint venture		10	10
TOTAL NON-CURRENT ASSETS		10,649,779	10,625,617
TOTAL ASSETS		13,449,215	12,898,428
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	600,820	518,250
Borrowings	11	13,849	6,308
Short-term provisions	12	361,907	281,671
Other liabilities	13	592,018	422,578
TOTAL CURRENT LIABILITIES		1,568,594	1,228,807
NON-CURRENT LIABILITIES			
Borrowings	11	3,636,664	3,717,244
TOTAL NON-CURRENT LIABILITIES		3,636,664	3,717,244
TOTAL LIABILITIES		5,205,258	4,946,051
NET ASSETS		8,243,957	7,952,377
EQUITY			
Reserves		4,498,226	4,397,777
Accumulated surpluses		3,745,731	3,554,600
TOTAL EQUITY		8,243,957	7,952,377

The accompanying notes form part of these financial statements.

Skin & Cancer Foundation Inc.

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Statement of Changes in Equity

For the Year Ended 30 June 2015

2015

	Special Purpose Funds - Bequests	Special Purpose Funds - Dept of Dermatology	Accumulated Surpluses	Asset Revaluation Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2014	887,345	460,432	3,554,600	3,050,000	7,952,377
Surplus (deficit) for the year	-	-	291,580	-	291,580
Transfers to and from reserves	85,286	15,163	(100,449)	-	-
Balance at 30 June 2015	972,631	475,595	3,745,731	3,050,000	8,243,957

2014

	Special Purpose Funds - Bequests	Special Purpose Funds - Dept of Dermatology	Accumulated Surpluses	Asset Revaluation Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2013	864,645	446,635	3,467,161	3,050,000	7,828,441
Surplus (deficit) for the year	-	-	123,936	-	123,936
Transfers to and from reserves	22,700	13,797	(36,497)	-	-
Balance at 30 June 2014	887,345	460,432	3,554,600	3,050,000	7,952,377

The accompanying notes form part of these financial statements.

Skin & Cancer Foundation Inc.

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Statement of Cash Flows

For the Year Ended 30 June 2015

	2015	2014
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and grants	7,495,149	6,521,546
Payments to suppliers and employees	(6,611,193)	(5,996,669)
Interest received	117,585	60,115
Finance costs	(223,246)	(235,728)
Net cash provided by/(used in) operating activities	<u>778,295</u>	<u>349,264</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for investments	(88,982)	(701,871)
Purchase of property, plant and equipment	(228,196)	(81,815)
Net cash used by investing activities	<u>(317,178)</u>	<u>(783,686)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings	(73,039)	(237,496)
Net cash used by financing activities	<u>(73,039)</u>	<u>(237,496)</u>
Net increase/(decrease) in cash and cash equivalents held	388,078	(671,918)
Cash and cash equivalents at beginning of year	411,794	1,605,151
Reclassifications between cash equivalents and financial assets	6,064	(521,439)
Cash and cash equivalents at end of financial year	6 <u>805,936</u>	<u>411,794</u>

The accompanying notes form part of these financial statements.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

The financial statements cover Skin & Cancer Foundation Inc. as an individual entity. Skin & Cancer Foundation Inc. is a not-for-profit association incorporated in Victoria under the *Associations Incorporation Reform Act (Vic) 2012*.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012*. The committee has determined that the association is not a reporting entity.

1 Basis of Preparation

In the opinion of the Committee of Management, the association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Associations Incorporation Reform Act (Vic) 2012*, the *Australian Charities and Not-for-profits Commission Act 2012*, the *Australian Charities and Not-for-profits Commission Regulation 2013* and the significant accounting policies described below, which the committee have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements 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.

2 Summary of Significant Accounting Policies

(a) Comparative Figures

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

When the association applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

(b) Income Tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.
Skin and Cancer Foundation Inc is a registered charity with the Australian Charities and Not-for-profits Commission.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

2 Summary of Significant Accounting Policies continued

(c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Revenue from the provision of services is recognised at the time the service is provided to patients.

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

Grants are recognised as income as they are earned. Where grants relate to activities not yet undertaken, and there is an obligation to repay those funds if they are not spent in accordance with the funding agreement then such funds are recognised as an 'income in advance' liability until such time as the funded activities are undertaken. Grants may also be recognised on a straight line basis over the funding period where there is no requirement to repay the funds.

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

(d) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

2 Summary of Significant Accounting Policies continued

(f) 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. Bank overdrafts are shown within current liabilities in the statement of financial position.

(g) 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 of losses.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the revaluation model, based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Plant and equipment

Plant and equipment are measured using the cost model. The carrying amount of plant and equipment is reviewed annually by the committee members to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

2 Summary of Significant Accounting Policies continued

(g) Property, Plant and Equipment continued

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	3.5 - 50%
Furniture, Fixtures and Fittings	3.5 - 50%
Computers and Equipment	10 - 50%
Leasehold improvements	2.5 - 10%
Surgical equipment	10 - 33.3%

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.

(h) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee 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.

Provision for long service leave is accrued after six years of continued service by the employee.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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 - property held at fair value

An independent valuation of property (land and buildings) carried at fair value was obtained on 30 June 2013. The valuation approach adopted was the Direct Capitalisation Approach - Market Income method. This method involves the addition of market rent for the various components of the property, and the deductions of outgoings (where appropriate) to determine the net market income of the property.

The Board has given consideration to the fair value to be disclosed for the property situated at 80 Drummond Street Carlton ("The Property") in the financial report for the year ended 30 June 2015.

The Board noted that a formal valuation was undertaken by Mr Jacob Russell of Jones Lang LaSalle and his report was issued on 29 August 2013. The Board have accepted this valuation as still being current, relevant and reflective of the fair value of the property for the purposes of disclosure in the financial reports for the year ended 30 June 2015. A valuation is scheduled to be obtained for the year ended 30 June 2016.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. No provision for impairment has been raised as at 30 June 2015.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

4 Revenue and Other Income

	2015	2014
	\$	\$
Revenue		
- Revenue from services	3,571,699	2,892,243
- Government education grants	1,268,242	1,043,710
- Rental income	304,781	306,761
- Joint venture share of profit and licence fee income	1,283,654	932,622
- Interest income	117,630	54,263
- Donation income	56,389	148,435
- Trials income	652,603	752,587
- Other income	9,861	36,302
	<u>7,264,859</u>	<u>6,166,922</u>

5 Result for the Year

Significant Expenses

Depreciation	204,033	198,633
Finance Costs	223,246	235,728

6 Cash and cash equivalents

Cash on hand	698	319
Cash at bank	734,646	349,317
Short-term bank deposits	70,838	68,465
	<u>806,181</u>	<u>418,102</u>

Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents		806,181	418,102
Bank overdrafts	11	(245)	(6,308)
Balance as per statement of cash flows		<u>805,936</u>	<u>411,794</u>

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

7 Trade and other receivables

	2015	2014
	\$	\$
CURRENT		
Trade receivables	394,466	278,954
Licence fee receivable	48,078	45,306
	<u>442,544</u>	<u>324,260</u>

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.

8 Financial assets

Term deposits	569,709	551,507
Managed investments	772,651	701,871
Total financial assets	<u>1,342,360</u>	<u>1,253,378</u>

Term deposits with maturity of greater than 3 months have been classified as financial assets.

9 Property, plant and equipment

LAND AND BUILDINGS

Freehold land

At fair value	7,650,000	7,650,000
Total Land	<u>7,650,000</u>	<u>7,650,000</u>

Buildings

At fair value	2,609,314	2,416,849
Accumulated depreciation	(88,390)	(60,530)

Total buildings	<u>2,520,924</u>	<u>2,356,319</u>
Total land and buildings	<u>10,170,924</u>	<u>10,006,319</u>

PLANT AND EQUIPMENT

Plant and equipment

At cost	1,341,163	1,881,956
Accumulated depreciation	(862,318)	(1,262,667)

Total plant and equipment	<u>478,845</u>	<u>619,289</u>
Total property, plant and equipment	<u>10,649,769</u>	<u>10,625,608</u>

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

10 Trade and other payables

	Note	2015 \$	2014 \$
CURRENT			
Unsecured liabilities			
GST payable		16,987	16,987
Other accruals		49,903	33,557
Trade payables		522,581	454,707
Sundry payables and accrued expenses		11,350	13,000
		<u>600,821</u>	<u>518,251</u>

11 Borrowings

CURRENT			
Secured liabilities:			
Bank overdraft	6	245	6,308
Lease liability	14	13,604	-
		<u>13,849</u>	<u>6,308</u>
Total current borrowings		<u>13,849</u>	<u>6,308</u>

NON-CURRENT			
Secured liabilities:			
Lease liability	14	150,540	-
Commercial bill	(a)	3,486,124	3,717,244
		<u>3,636,664</u>	<u>3,717,244</u>
Total non-current borrowings		<u>3,636,664</u>	<u>3,717,244</u>

(a) Commercial Bill

The commercial bill is secured by a registered mortgage over the freehold property of the association. The commercial bill is due to expire on 29 October 2016. The total facility available is \$3,725,000 of which \$3,486,124 is drawdown at 30 June 2015.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

12 Provisions

	2015	2014
	\$	\$
CURRENT		
Annual leave	190,330	159,549
Long service leave	171,577	122,122
	<u>361,907</u>	<u>281,671</u>

13 Other liabilities

	2015	2014
CURRENT		
Unearned grant funding	489,200	182,078
Licence fee unearned income	88,500	237,500
Other income received in advance	14,318	3,000
	<u>592,018</u>	<u>422,578</u>

14 Capital and Leasing Commitments

(a) Finance Leases

Minimum lease payments:

- not later than one year

22,498 -

- between one year and five years

189,361 -

Minimum lease payments

211,859 -

Less: finance charges

(47,714) -

Present value of minimum lease payments

164,145 -

Finance lease is in place for the airconditioning system and has a term of 10 years. This lease is due to expire on 15 November 2024.

(b) Operating Leases

Operating lease commitments payable

Minimum lease payments under non-cancellable operating leases:

- not later than one year

46,879 36,340

- between one year and five years

47,541 46,214

94,420 82,554

Operating leases have been taken out for recliner chairs, computer equipment, franking machine and photocopiers. Lease payments are fixed over the term of the lease which range between 2 and 5 years.

Skin & Cancer Foundation Inc.

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Notes to the Financial Statements

For the Year Ended 30 June 2015

14 Capital and Leasing Commitments continued

(b) Operating Leases continued

Operating lease commitments receivable

Skin & Cancer Foundation Inc. leases out its owned property under commercial leases. These non-cancellable leases have terms between 4 and 12 years. All leases include an option for Skin & Cancer Foundation Inc. to increase rent by CPI on an annual basis.

The future minimum lease receipts under non-cancellable leases are:

	2015	2014
	\$	\$
- no later than 1 year	309,689	309,376
- between 1 year and 5 years	859,489	1,007,851
- greater than 5 years	483,983	645,310
Total minimum lease payments	<u>1,653,161</u>	<u>1,962,537</u>

15 Joint Venture

The Skin & Cancer Foundation Inc. has a 50% interest (through its wholly owned subsidiary Skin & Cancer Pathology Pty Ltd) in the joint venture entity Melbourne Skin Pathology, a partnership operating in Australia which is involved in derma pathology services. A new agreement was entered into for 3 years expiring on 17 April 2017.

Income is recorded from the Joint Venture when distributions are received.

16 Events Occurring After the Reporting Date

The financial report was authorised for issue on the same date as the Statement by Members of the Committee by the Committee of Management.

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

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

17 Association Details

The registered office and principle place of business of the association is:

Skin & Cancer Foundation Inc.
Level 1, 80 Drummond St
Carlton VIC 3053

Skin & Cancer Foundation Inc.

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Statement by Members of the Committee

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


In the opinion of the committee, the financial report as set out on pages 2-15:

- i) Give a true and fair view of the financial position and performance of Skin & Cancer Foundation Inc. during and at the end of the financial year ending on 30 June 2015; and;
- ii) At the date of this statement, there are reasonable grounds to believe that Skin & Cancer Foundation Inc. will be able to pay its debts as when they fall due; and
- iii) Satisfies the requirements of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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



Dr Mei Tam
Committee Member



Mr Chris Arnold
Committee Member

Dated 5 October 2015

Skin & Cancer Foundation Inc.

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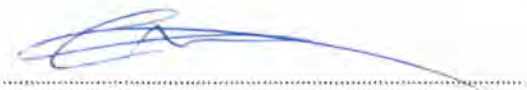
Certificate by Members of Committee

We, being members of the Committee of Skin & Cancer Foundation Inc., certify that:

- i) We are authorised by the attached resolution of the committee to sign this certificate; and
- ii) The financial statements for the year ended 30 June 2015 were submitted to the members of the association at its annual general meeting.



Dr Mei Tam
Committee Member



Mr Chris Arnold
Committee Member

Dated 5 October 2015

Skin & Cancer Foundation Inc.

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Independent Audit Report to the members of Skin & Cancer Foundation Inc.

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Skin & Cancer Foundation Inc., which comprises the statement of financial position as at 30 June 2015, the statement of income and expenditure and other comprehensive income, statement of changes in equity, 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 committee.

Responsible Entities' Responsibility for the Financial Report

The responsible entities of Skin & Cancer Foundation Inc. are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The responsible entities' responsibility also includes such internal control as the officers determine 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 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 about 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 judgement, 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 entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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.

Skin & Cancer Foundation Inc.

ABN: 58 895 584 259

Independent Audit Report to the members of Skin & Cancer Foundation Inc.

Opinion

In our opinion, the financial report of Skin & Cancer Foundation Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) Giving a true and fair view of the financial position of Skin and Cancer Foundation Inc as at 30 June 2015, and of its financial performance and cash flows for the year ended on that date; and
- ii) Complying with Australian Accounting Standards to the extent described in Note 2, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist Skin & Cancer Foundation Inc. to comply with the financial reporting provisions of the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose.

Saward Dawson Chartered Accountants



Tim Flowers
Partner

Blackburn VIC

Dated 5.10.15