



The Centre: Connecting Community in North & West Melbourne Inc.
ABN 21 236 030 938

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2013

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The Centre: Connecting Community in North & West Melbourne Inc.
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
INCOME			
Government and other grants			
- City of Melbourne	2 (a)	140,007	177,290
- Department of Education and Early Childhood Development	2 (b)	65,281	74,558
- Department of Human Services	2 (c)	46,380	44,495
- Other	2 (d)	13,500	17,891
Course and activity fees		54,093	44,926
Other income	3	31,931	21,189
TOTAL INCOME		351,192	380,349
EXPENDITURE			
Employee benefits	4	(221,936)	(135,676)
Contractors		(81,164)	(46,578)
Advertising and promotion		(18,693)	(6,936)
Depreciation		(7,393)	(7,918)
Office costs		(12,136)	(11,566)
Program costs		(22,101)	(14,196)
Project expenses	5	(88,671)	(26,449)
Other expenses	6	(30,666)	(24,820)
TOTAL EXPENDITURE		(482,760)	(274,139)
NET RESULT FOR THE PERIOD	17	(131,568)	106,210
TOTAL OTHER COMPREHENSIVE INCOME (EXPENSE)		-	-
TOTAL COMPREHENSIVE INCOME (EXPENSE) FOR THE PERIOD		(131,568)	106,210

The accompanying notes form part of these financial statements.

The Centre: Connecting Community in North & West Melbourne Inc.
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STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2013

	Note	2013 \$	2012 \$
ASSETS			
Current assets			
Cash and cash equivalents	7	98,742	248,681
Receivables	8	8,382	5,920
Prepayments		3,860	6,112
Total current assets		110,984	260,713
Non-current assets			
Property, plant and equipment	9	28,052	20,193
Total non-current assets		28,052	20,193
TOTAL ASSETS		139,036	280,906
LIABILITIES			
Current liabilities			
Payables	10	39,109	32,965
Provisions	11	14,719	6,626
Income received in advance	12	2,147	31,121
Total current liabilities		55,975	70,712
Non-current liabilities			
Provisions	11	7,475	3,040
Total non-current liabilities		7,475	3,040
TOTAL LIABILITIES		63,450	73,752
NET ASSETS		75,586	207,154
EQUITY			
Reserves		43,052	110,193
Retained earnings		32,534	96,961
TOTAL EQUITY	13	75,586	207,154

The accompanying notes form part of these financial statements.

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013

	Note	Retained earnings \$	Reserves \$	TOTAL \$
BALANCE AT 1 JULY 2011		47,891	53,053	100,944
Comprehensive income (expense) for the year		106,210		106,210
Amount transferred (to) from reserves		(57,140)	57,140	-
BALANCE AT 30 JUNE 2012		96,961	110,193	207,154
Comprehensive income (expense) for the year		(131,568)		(131,568)
Amount transferred (to) from reserves		67,141	(67,141)	-
BALANCE AT 30 JUNE 2013	13	32,534	43,052	75,586

The accompanying notes form part of these financial statements.

The Centre: Connecting Community in North & West Melbourne Inc.
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Government and other grants		234,937	289,999
Other receipts		72,446	56,970
Employee benefits paid		(207,312)	(139,781)
Payments to suppliers		(249,034)	(133,390)
Net interest received (paid)		8,422	7,725
Net GST received (paid)		(1,146)	(6,508)
NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES	14	(141,687)	75,015
CASH FLOW FROM INVESTING ACTIVITIES			
Capital grants		4,000	2,758
Purchase of property, plant and equipment		(12,252)	(4,958)
NET CASH INFLOW (OUTFLOW) FROM INVESTING ACTIVITIES		(8,252)	(2,200)
NET INCREASE (DECREASE) IN CASH HELD		(149,939)	72,815
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		248,681	175,866
CASH AND CASH EQUIVALENTS AT END OF YEAR	7	98,742	248,681

The accompanying notes form part of these financial statements.

The Centre: Connecting Community in North & West Melbourne Inc.
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 1. Statement of significant accounting policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012*.

The financial statements cover The Centre: Connecting Community in North & West Melbourne Inc. ("The Centre") as an individual entity. The Centre is an association incorporated in Victoria and operating pursuant to the *Associations Incorporation Reform Act 2012*. The committee of management of The Centre has determined that the association is not a reporting entity.

Basis of preparation

The financial statements have been prepared in accordance with Australian Accounting Standards as required for a 'tier two association' under the *Associations Incorporation Reform Act 2012*.

The financial statements, apart from cash flow information, have been prepared on an accruals basis in accordance with the historical cost convention, except for the measurement at fair value of certain non-current assets and financial assets and liabilities where stated.

All amounts shown in the financial statements are rounded to the nearest dollar.

The following material accounting policies have been applied in preparing the financial statements for the year ended 30 June 2013 and the comparative information for the year ended 30 June 2012.

(a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and is measured at the fair value of the consideration received or receivable. Specific revenues are recognised as follows:

Grants

The Centre receives grants for operating and project purposes. Where there are conditions attached to grants relating to the specific use and timing of funds and which may provide for economic value back to the grant contributor, grants are first recognised as a liability in the statement of financial position (income received in advance) until such obligations are met, then recognised as revenue in the statement of comprehensive income as performance occurs and grants are expended in accordance with grant requirements. Grants are otherwise recognised as revenue when control of the underlying assets received or receivable has been obtained.

Rendering of services

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer, and where delivery is in progress, by reference to the percentage stage of completion of the transaction.

Course and activity fees

Fees are recognised as revenue when they are received, unless they have been received in advance of the commencement of the related activity period, in which case they are first recognised as a liability in the statement of financial position (income received in advance), then transferred to revenue when delivery commences.

Sale of goods

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest

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

All revenue is stated net of the amount of Goods and Services Tax (GST).

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

(b) Property, plant and equipment

Each class of fixed asset is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of physical assets is reviewed annually to ensure it is not materially in excess of the recoverable amount from these assets.

Depreciation

Fixed assets are capitalised and depreciated on a straight-line basis over their useful lives commencing from the time the assets are held ready for use.

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

<u>Class of fixed asset</u>	<u>Depreciation rate</u>
Office furniture and equipment:	
-- Furniture	5-10%
-- Office equipment excl. computers	10-25%
-- Computer equipment	25-40%

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

(c) Operating leases

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

(d) Financial instruments

The association's financial instruments consist of cash and cash equivalents and non-interest-bearing trade and other short-term receivables and payables.

Cash and cash equivalents comprise at-call and short term deposits held with financial institutions and cash on hand.

Receivables comprise trade and other short-term amounts owing to The Centre and due for settlement.

Payables represent liabilities in relation to goods and services provided to The Centre prior to the end of the financial year which are unpaid.

Recognition and measurement

The association recognises financial assets or liabilities on the date they are originated or when it becomes a party to the contractual provisions of the instrument. The instruments are initially measured at fair value plus any transaction costs. Subsequent measurement is either at fair value or amortised cost, less any impairment losses.

Fair value

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. The fair values of the association's financial instruments are based on cost.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

(e) Impairment

The association assesses the carrying amounts of its financial and non-financial assets at the end of each reporting period for indications of impairment. If any such indication exists, the asset's recoverable amount is estimated, and any excess of the asset's carrying value over its recoverable amount is recognised as an impairment loss.

Impairment losses are expensed to the statement of comprehensive income, unless an asset has previously been revalued, in which case the impairment loss is recognised as a reversal to the extent of that previous revaluation, with any excess recognised through the statement of comprehensive income.

The recoverable amount for assets is recognised at either the present value of estimated future cash flows, fair value less costs to sell or depreciated replacement cost, depending on the asset.

Impairment of the association's financial instruments is not recognised until objective evidence exists that a loss event has occurred. A provision for impairment losses is raised if there is an indicator that an impairment loss may be incurred.

An impairment loss is reversed if a subsequent increase in the recoverable amount of the asset can be objectively related to an event occurring after the impairment loss was recognised.

(f) Provisions

Provisions are made when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. The amounts recognised represent an estimate of the obligations as at the end of the reporting period.

(g) Income received in advance

Income received in advance represents liabilities for amounts received by The Centre in advance of the related delivery of goods or services, for which contractual obligations exist. Refer also *Note 1 (a) Revenue*.

(h) Employee benefits

Provision is made for the association's liability for short and long-term employee benefits arising from services rendered by employees to balance date. These benefits include salaries and wages, annual and long-service leave and superannuation.

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, including related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits plus related on-costs.

Employee benefits expense comprises salaries and wages, changes to leave provisions, superannuation and workcover insurance. Superannuation Guarantee Contributions are made by the entity to employee-nominated superannuation funds and are charged as expenses when incurred.

(i) 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.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of receivables or payables in the statement of financial position.

Cash flows are presented in the statement of cash flows on a gross basis, except for investing and financing activities, the GST component of which is disclosed as part of operating cash flow.

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NOTES TO THE FINANCIAL STATEMENTS
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(j) Income Tax

The Centre is endorsed as an income tax exempt charity under Division 50 (Subdivision 50-B) of the Income Tax Assessment Act 1997.

(k) Comparative figures

Where necessary, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(l) Accounting judgments and estimates

The preparation of the associations's financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. Estimates and assumptions are based on historical experience, best available current information and reasonable expectations of future events. Actual results may differ from estimates.

Estimates and assumptions are reviewed on an ongoing basis. Any revisions to accounting estimates are recognised in the period or periods affected by the revision.

(m) Adoption of new and revised accounting standards

The association has adopted applicable accounting standards and interpretations that are mandatory for the current reporting period. All new and revised accounting standards and interpretations that have mandatory application for future reporting periods, and are relevant to the association, have not been early-adopted.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

Note 2. Government and other grants

	2013 \$	2012 \$
(a) City of Melbourne		
Community services funding	92,207	89,695
Transition funding (i)	-	50,000
Spring Fling Festival grant	43,000	37,595
Other project grants	4,800	-
Total City of Melbourne	140,007	177,290
(b) Department of Education and Early Childhood Development		
Adult Community and Further Education (ACFE) program delivery	35,281	31,800
ACFE Capacity and Innovation grants	26,000	40,000
ACFE equipment grants	4,000	2,758
Total Department of Education and Early Childhood Development	65,281	74,558
(c) Department of Human Services		
Neighbourhood House Coordination Program (NHCP) funding	46,380	44,495
Total Department of Human Services	46,380	44,495
(d) Other grants		
Department of Premier and Cabinet	4,000	-
Centre for Multicultural Youth	7,500	17,891
City West Water	2,000	-
Total other grants	13,500	17,891
Total government and other grants	265,168	314,234

(i) Interim grant funding to facilitate transition to new base community services funding agreement.

Note 3. Other income

	Note	2013 \$	2012 \$
North & West Melbourne News advertising and subscription revenue		12,298	10,675
Spring Fling Festival sponsorship and stall hire revenue		9,836	168
Interest		6,610	9,537
All other		3,187	809
Total other income		31,931	21,189

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 4. Employee benefits

	2013	2012
	\$	\$
Salaries and wages	189,410	118,445
Leave provisions	12,528	5,215
Superannuation	16,733	10,256
Workcover	3,265	1,760
Total employee benefits	221,936	135,676

Note 5. Project expenses

Project expenses relate mainly to expenditure for the Spring Fling Festival.

The current period includes project expenses relating to the delivery of the most recent Spring Fling Festival held in October 2012, plus some initial development costs for the next festival (scheduled for October 2013). The comparative period includes the initial development costs in relation to the October 2012 event. No event was staged in 2011.

Note 6. Other expenses

	2013	2012
	\$	\$
Audit fees	2,100	1,900
Bank charges	1,106	827
Communications	4,715	3,311
Computer and IT costs	8,291	8,694
Other staffing costs	2,375	1,984
Meeting and governance expenses	2,366	463
Printing and stationery	7,533	4,206
All other expenses	2,180	3,435
Total other expenses	30,666	24,820

Note 7. Cash and cash equivalents

	2013	2012
	\$	\$
Cash in bank accounts	98,245	144,374
Cash in term deposits	-	100,000
Cash on hand	497	4,307
Total cash and cash equivalents	98,742	248,681

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

Note 8. Receivables

	2013 \$	2012 \$
Trade and sundry debtors	8,382	5,920
Total receivables	8,382	5,920

Note 9. Property, plant and equipment

	2013 \$	2012 \$
Office furniture and equipment:		
At cost	90,327	82,009
Accumulated depreciation	(62,275)	(61,816)
Total office furniture and equipment *	28,052	20,193
Total property, plant and equipment	28,052	20,193

* Several items of aged office furniture and equipment with nil residual value were disposed of, and the associated asset costs and accumulated depreciation removed, during the year.

Movements in carrying amounts

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

	Office furniture & equipment \$	Total \$
Balance at 1 July 2011	23,153	23,153
Additions	4,958	4,958
Depreciation expense	(7,918)	(7,918)
Balance at 30 June 2012	20,193	20,193
Additions	15,252	15,252
Depreciation expense	(7,393)	(7,393)
Carrying amount at 30 June 2013	28,052	28,052

Note 10. Payables

	2013 \$	2012 \$
Trade and sundry creditors	30,244	25,601
Goods and services tax payable	1,113	1,708
Pay-as-you-go withholding tax payable	2,492	2,363
Superannuation payable	5,260	3,293
Total payables	39,109	32,965

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 11. Provisions

	2013	2012
	\$	\$
Current		
Employee benefits		
-- Annual leave	14,719	6,626
Total current	14,719	6,626
Non-current		
Employee benefits		
-- Long-service leave	7,475	3,040
Total non-current	7,475	3,040
Total provisions	22,194	9,666
Movements in long service leave:		
Balance at beginning of year	3,040	299
Net provisions made during year	4,435	2,741
Balance at end of year	7,475	3,040

Note 12. Income received in advance

	2013	2012
	\$	\$
Grants in advance	-	26,231
Fees in advance	2,147	4,890
Total income received in advance	2,147	31,121

Note 13. Equity and reserves

Movements in equity

Movement in balances for reserves and retained earnings:

	Fixed asset reserve	Equipment purchase & replacement reserve	Program & other reserves	Retained earnings	Total equity
	\$	\$	\$	\$	\$
Balance at 1 July 2011	23,153	-	29,900	47,891	100,944
Increase (decrease) for year	(2,960)	30,000	30,100	49,070	106,210
Balance at 30 June 2012	20,193	30,000	60,000	96,961	207,154
Increase (decrease) for year	7,859	(30,000)	(45,000)	(64,427)	(131,568)
Balance at 30 June 2013	28,052	-	15,000	32,534	75,586

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

Nature and purpose of reserves

Fixed asset reserve

This reserve represents the portion of equity that is invested in fixed assets and therefore not available for other purposes. The level of the reserve equates to the net carrying amount of fixed assets held net of any borrowings applicable to them; movements in the reserve represent changes in the carrying amount of those fixed assets.

Equipment purchase and replacement reserve

This reserve represents funds set aside for future equipment purchases and facility upgrades, office refits and refurbishments. The level of reserve is monitored in line with anticipated requirements.

Program and other reserves

These reserves include funds held aside for forthcoming program development and delivery, plus contingencies. The amount at balance date comprises the contingency reserve.

Retained earnings

This represents the level of unrestricted funds available for general use.

Note 14. Cash flow information

	2013 \$	2012 \$
Reconciliation of net result from statement of comprehensive income with cash flow from operating activities		
Net result for the period	(131,568)	106,210
Items in net result classified as investing activities		
Capital grants	(4,000)	(2,758)
Non-cash flows in net result		
Depreciation	7,393	7,918
Net (gain) loss on disposal of non-current assets	-	-
Changes in operating assets and liabilities		
(Increase) decrease in receivables	(2,462)	(2,065)
(Increase) decrease in prepayments	2,252	(1,521)
Increase (decrease) in payables	6,144	(17,118)
Less increase (decrease) in payables relating to fixed assets	(3,000)	-
Increase (decrease) in provisions	12,528	5,214
Increase (decrease) in income received in advance	(28,974)	(20,865)
Net cash inflow (outflow) from operating activities	(141,687)	75,015

Note 15. Operating lease commitments

The Centre has a 36-month operating lease on photocopy equipment which commenced in July 2012. At balance date, the remaining lease commitment was \$5,573 (2012: \$8,360).

The Centre also has a peppercorn lease arrangement on property. The applicable lease commitment at balance date was \$10 (2012: \$10).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 16. Auditors' remuneration

	2013	2012
	\$	\$
Remuneration of the auditors of the association, Sean Denham and Associates, for:		
-- Audit of the annual financial report	2,100	1,900
Total auditors' remuneration	2,100	1,900

Note 17. Change in operations

The current reporting period reflects the continued redevelopment of The Centre's program following the reductions in funding from The City of Melbourne (as advised in previous financial reports). The redevelopment had only partly been implemented in the prior year due to changes in personnel and delays in appointment of a new management team, which contributed to the significant lag in expenditure during the prior period.

As foreshadowed in last year's financial report, overall activity and associated expenditure for the current year increased markedly as expected. This offset the significant net income recorded in the previous year and reflects the catch up / expansion of activity and program investment compared to last year's abnormally low levels. Financial results for the year have accordingly been impacted.

The Centre's redevelopment is still in progress though operations and financial results are expected to normalise, with income and expenditure expected to realign, over the next financial year (2013-14).

Note 18. Association details

The registered office, and principal place of business, of the association is:

58 Errol Street
North Melbourne VIC 3051

The Centre: Connecting Community in North & West Melbourne Inc.
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**ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL
POSITION AND PERFORMANCE OF INCORPORATED ASSOCIATION**

We, Karl Hessian and Doone Clifton, being members of The Centre: Connecting Community in North & West Melbourne Inc. ("The Centre"), certify that –

The annual financial statements attached to this certificate, as set out on pages 1 to 14, give a true and fair view of the financial position and performance of The Centre during and at the end of the financial year of the association ending on 30 June 2013.

Signed:



Karl Hessian (Chair)

Signed:



Doone Clifton (Treasurer)

Dated this 23 day of SEPTEMBER 2013

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF The Centre: Connecting Community in North & West Melbourne Inc.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of The Centre: Connecting Community in North & West Melbourne Inc. which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, and the statement of cash flows and statement of changes in equity for the year ended on that date, notes to the financial statements and the true and fair statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statement, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Vic) and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conduct our audit in accordance with Australian Auditing Standards. These Auditing 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 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 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 the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Reform Act 2012 (Vic). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

In our opinion:

The financial report of The Centre: Connecting Community in North & West Melbourne Inc. is in accordance with the Associations Incorporation Reform Act 2012 (Vic) including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2013 and of their performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Reform Act 2012 (Vic).



Sean Denham

Dated: 26 SEPTEMBER 2013

Sean Denham & Associates - CPA's

Suite 1, 707 Mt Alexander Road, Moonee Ponds VIC 3039