ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

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ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

COMMITTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

Your committee members submit the financial report of Arts North West Incorporated for the financial year ended 31 December 2017.

Committee members

The names of the committee members throughout the year and at the date of this report are:

Anna Watt (Chair)
Sandy McNaughton
Rebecca Ryan
Sue Price (Treasurer)
Chris Newbigin
Donna Ausling
Vivien Clyne
Kay Delahunt
Tania Hartigan
Lauren Mackley
Monique Rosewarne
Tara Toomey
Gary Verri
Hayley Ward
Frances Young

Principal activities

The principal activity of the association during the financial year is to create and manage cultural projects to benefit the community.

Significant changes

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

Operating result

The net surplus/(loss) of the Association for the financial year ended 31 December 2017 amounted to $1,450 (2016 - $9,952).

Signed in accordance with a resolution of the members of the committee:

Anna Watt (Chair)

Sue Price (Treasurer)

Dated on this 23rd day of April 2018

ARTS NORTH WEST INCORPORATED

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	$	$
Interest Income	7,846	6,854
Other Revenue from Ordinary Activities	42,846	22,266
Grant Funding	140,000	140,000
Local Government Contributions	95,796	92,312
NENW BEC Contribution to PD	-	9,041
University of New England Contribution	-	7,500
Revenue from Project Activities	223,745	205,989
Expenditure in relation to ordinary activities	(249,087)	(242,140)
Expenditure in relation to project activities	(229,695)	(205,989)
NET SURPLUS/(LOSS) BEFORE TRANSFERS	31,450	35,832
	31,450	35,832
Transfer to reserve for vehicle replacement	(5,000)	(6,000)
Transfer to reserve for computer replacement	-	(6,000)
Transfer to reserve for professional development	-	(4,000)
Transfer to reserve for RAB national conference	(2,000)	(2,000)
Transfer to reserve for office fit out	(23,000)	-
Transfer to reserve for ILA funding shortfall	-	(7,880)
NET SURPLUS/(LOSS) FOLLOWING TRANSFERS	1,450	9,952

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	2017	2016
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	414,595	597,823
Trade and other receivables	4	374	5,474
Other assets	5	3,910	4,358
TOTAL CURRENT ASSETS		418,880	607,655
NON-CURRENT ASSETS			
Financial assets - unlisted shares		10	10
Property, plant and equipment	6	39,517	28,501
TOTAL NON-CURRENT ASSETS		39,527	28,511
TOTAL ASSETS		458,406	636,166
CURRENT LIABILITIES			
Trade and other payables	7	256,176	457,467
Provisions	8	112,181	90,387
TOTAL CURRENT LIABILITIES		368,356	547,854
NON-CURRENT LIABILITIES			
Provisions	8	9,311	9,023
TOTAL NON-CURRENT LIABILITIES		9,311	9,023
TOTAL LIABILITIES		377,668	556,877
NET ASSETS		80,739	79,289
MEMBERS' FUNDS			
Retained earnings		80,739	79,289
TOTAL MEMBERS' FUNDS		80,739	79,289

The accompanying notes form part of these financial statements.

ARTS NORTH WEST INCORPORATED

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STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2017

	Retained Earnings $	Asset Revaluation Reserve $	Total $
Balance at 31st December 2015	69,337	-	69,337
Net Surplus/(loss) attributed to the members	9,952	-	9,952
Balance at 31st December 2016	79,289	-	79,289
Net Surplus/(loss) attributed to the members	1,450	-	1,450
Balance at 31st December 2017	80,739	-	80,739

The accompanying notes form part of these financial statements.

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	2017 $	2016 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding, members and customers		507,486	802,554
Payments to partner organisations and suppliers		(680,188)	(498,274)
Interest received		7,846	6,854
Net cash provided by (used in) operating activities	9a	(164,856)	311,134
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(18,371)	(816)
Net cash provided by (used in) investing activities		(18,371)	(816)
Net Increase/(Decrease) in cash held		(183,227)	310,318
Cash at beginning of year		597,822	287,504
Cash at end of year	9b	414,595	597,822

The accompanying notes form part of these financial statements.

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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 statements 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 Incorporated Associations Act (2009) and Australian Charities and Not for Profit Commission Act (2012).

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The financial statements have been prepared on an accruals basis, except the cashflow statement, and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following significant accounting policies, which are consistent with the previous period unless stated.

2 Summary of significant accounting policies

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.

Grant revenue and contributions are recognised on an accruals basis. To the extent that the Association has not met their obligations under a funding agreement, a liability is carried in the balance sheet to reflect this future obligation.

Interest revenue

Interest income is recognised upon receipt.

Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the balance sheet.

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Payables

Trade and other payables are measured at amortised cost using the effective interest rate method.

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.

Property, plant and equipment is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

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.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

Provisions

Provisions are recognised 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.

Income Tax

The entity is exempt from income tax and accordingly no provision has been made.

ARTS NORTH WEST INCORPORATED

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	$	**$**
3 CASH AND CASH EQUIVALENTS		
Community Mutual S9 Account	8,401	194,066
Community Mutual S9.1 Account	2,338	2,074
Community Mutual S30 Account	403,855	401,682
	414,595	597,822

	2017	2016
4 TRADE AND OTHER RECEIVABLES		
CURRENT		
Trade receivables	374	5,474
	374	5,474

	2017	2016
5 OTHER ASSETS		
CURRENT		
Prepayments	3,910	4,358
	3,910	4,358

	2017 $	2016 $
6 PROPERTY, PLANT AND EQUIPMENT		
MOTOR VEHICLES		
Motor Vehicle - at cost	32,408	32,408
Less: accumulated depreciation	(13,787)	(8,381)
	18,621	24,027
FURNITURE AND FITTINGS		
Furniture and fittings – at cost	46,451	28,080
Less: accumulated depreciation	(25,555)	(23,605)
	20,896	4,475
TOTAL PROPERTY, PLANT AND EQUIPMENT	39,517	28,501

	2017 $	2016 $
7 TRADE AND OTHER PAYABLES		
CURRENT		
Grant funds unspent/in advance	217,669	406,649
Trade payables	1,122	1,861
Other payables	23,937	21,196
GST	13,448	27,762
	256,176	457,467

	2017 $	2016 $
8 PROVISIONS & RESERVES		
CURRENT		
Annual Leave Provision	7,960	15,507
IT Upgrade	20,000	20,000
Professional Development Program	10,000	10,000
Vehicle Replacement	35,000	30,000
RAB National Conference	9,000	7,000
ILA Funding Shortfall	7,221	7,880
Office Fit Out	23,000	-
	112,181	90,387

	2017	2016
	$	$
NON-CURRENT		
Long Service Leave Provision	9,311	9,023
	9,311	9,023

9 NOTES TO THE STATEMENT OF CASHFLOWS

a) Reconciliation of cashflow from operations with profit from ordinary activities

	2017	2016
Surplus/(loss) from ordinary activities	1,450	9,952
<u>Non cash flows in profit</u>		
Depreciation	7,356	7,938
<u>Changes in Assets and Liabilities</u>		
Increase/(decrease) in provisions	(7,259)	4,998
Increase/(decrease) in trade and other payables	(12,312)	4,889
Increase/(decrease) in grants in advance	(188,981)	260,055
Increase/(decrease) in reserve funds	29,341	25,880
(Increase)/decrease in trade and other receivables	5,100	(5,474)
(Increase)/decrease in prepayments	449	2,896
Net cash provided by operating activities	(164,856)	311,134

b) 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:

	2017	2016
Community Mutual S9 Account	8,401	194,066
Community Mutual S9.1 Account	2,338	2,074
Community Mutual S.30 Account	403,855	401,682
	414,595	597,822

10 EVENTS OCCURRING AFTER THE REPORTING DATE

No matter 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.

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

RESPONSIBLE PERSONS' DECLARATION

The committee declares that:

1. the financial statements and notes, as attached hereto present a true and fair view of the financial of Arts North West Incorporated as at 31 December 2017 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 and 2 of the financial statements.

2. in the committee's opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

3. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

This statement is made in accordance with a resolution of the committee and subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*. and is signed for and on behalf of the committee by:

Anna Watt (Chair)

Sue Price (Treasurer)

Dated on this 23rd day of April 2018

McCarthy Salkeld
Chartered Accountants

Directors Jane Perry FCA
Phillip N. McCarthy FCA
Brad Druitt CA
Thomas P. McCarthy CA

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

INDEPENDENT AUDITOR'S REPORT

Auditor's Opinion

We have audited the financial report of Arts North West Incorporated, being a special purpose financial report, which comprises the statement of profit or loss and other comprehensive income, statement of financial position as at 31 December 2017, statement of cashflows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report of Arts North West Incorporated is in accordance with the Associations Incorporation Act (2009) and Australian Charities and Not-for-profit Commission Act 2012, including:

(i) giving a true and fair view of the association's financial position as at 31 December 2017 and of its financial performance for the year then ended; and
(ii) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the basis of fulfilling the association's financial reporting responsibilities under the ACNC Act and Associations Incorporation Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

ARTS NORTH WEST INCORPORATED

ABN: 13 294 582 557

INDEPENDENT AUDITOR'S REPORT

Responsibilities of the Committee for the Financial Report

The committee of the association is 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 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The committee is responsible for overseeing the association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

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

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

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

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

- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated on this 23rd day of April 2018 at North Parramatta

McCARTHY SALKELD
CHARTERED ACCOUNTANTS

McCarthy Salkeld.

FCA

Jane Perry F.C.A.
Director

Ground Floor, Suite 3
410 Church Street
North Parramatta NSW 2151

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 $	2016 $
Project Income		
Harmony Day	5,689	5,000
Aboriginal CS Projects	251,523	128,508
ARC Mapping Project	2,215	3,000
ANW on Tour	26,264	17,594
Country Art Escapes	9,143	6,918
CreativiEA	-	37,463
RAF: STAGED	-	3,536
RAF: Eudomonia	-	1,230
Cool Choir' (Auspiced)	6,330	-
Regional Partnerships: Heading West	14,445	40,498
Museum Trail	-	1,200
Putting the Pieces Together	9,000	18,428
Rivers to Ridges	-	69,897
Table Talk Project	10,100	10,100
Stuff of Tales Project	30,430	51,147
Landcare Project	-	4,976
CHARGED! (Min of Arts)	15,600	15,600
Professional Development	5,620	10,000
FRRR	12,328	-
Total Income	398,686	425,095

ARTS NORTH WEST INCORPORATED
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DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 $	2016 $
Direct Project Expenses		
Aboriginal CS Projects	126,732	108,308
RAF: Eudomonia	-	1,230
Regional Partnerships: Heading West	14,445	26,054
ANW On Tour	12,011	13,849
CreativiEA	-	37,463
Stuff Of Tales	30,430	-
ARC Mapping Project	1,223	785
Putting the Pieces Together	7,346	9,428
Professional Development	3,570	4,380
Tamworth Inception Phase	-	-
Table Talk	7,263	
Country Art Escapes	7,376	4,492
Harmony Day	5,539	-
FRRR	14	-
CHARGED	13,748	-
Total Expenditure	229,695	205,989
Surplus/(loss) for the year	$ 168,991	$ 219,106

ARTS NORTH WEST INCORPORATED
ABN 13 294 582 557

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	$	$
Unspent funds		
Aboriginal CS Projects	(124,791)	(20,200)
Table Talk Project	(2,837)	(10,100)
Stuff of Tales Project	-	(51,147)
Rivers To Ridges	-	(69,897)
Charged! (Min of Arts)	(1,852)	(15,600)
Harmony Day	(150)	(5,000)
Professional Development	(2,050)	(5,620)
Museum Tail	-	(1,200)
Regional Partnerships: Heading West	-	(14,444)
RAF: Staged	-	(3,536)
Cool Choir' (Auspiced)	(6,330)	-
ARC Mapping Project	(992)	(2,215)
Putting the Pieces Together	(1,654)	(9,000)
ANW on Tour	(14,254)	(3,745)
Landcare Project	-	(4,976)
Country Art Escapes	(1,767)	(2,426)
FRRR	(12,314)	-
Total Expenditure	(168,991)	(219,106)
Net Operating Surplus/(loss)	$ -	$ -

ARTS NORTH WEST INCORPORATED
ABN 13 294 582 557

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 $	2016 $
Income		
Grant Funding Received	140,000	140,000
Local Government Contributions	95,796	92,312
Sponsorships	1,000	-
University of New England Contribution	-	7,500
BEC Contribution	-	9,041
Interest Received	7,846	6,854
Workshops Fees	7,568	3,036
Sundry Income	3,464	105
Administration & Other Income	24,864	19,125
Total Income	280,538	277,972

ARTS NORTH WEST INCORPORATED
ABN 13 294 582 557

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	$	$
Expenses		
Audit Costs	2,127	2,525
Computer Costs	10,130	2,630
Depreciation - Furniture & Fittings	1,950	963
Depreciation - Motor Vehicle	5,406	6,975
Electricity & Gas	1,908	1,895
Equipment Purchases < $300	221	295
Fringe Benefits Tax	987	7,621
Insurance	2,573	2,790
Photcopier Costs	4,330	5,020
Licenses & Fees	170	-
Local Projects	6,690	2,362
Motor Vehicle Expenses	6,831	5,616
Office Expenses	218	-
Postage	349	624
Printing & Stationery	746	2,874
Professional Development Workshops	7,202	7,334
Promotion & Marketing	1,491	3,229
Rent	12,493	11,034
Repairs & Maintenance	1,655	-
Regional Board Expenses & Conferences	1,307	4,075
Staff Training	572	3,893
Staff Meeting	448	-
Subscriptions	1,123	1,657
Superannuation	14,141	13,925
Sundry Expenses	497	839
Transfer to Reserves	30,000	18,000
Telephone	3,671	3,114
Travel & Accomodation	5,701	4,570
Wages & Employment Expenses	153,491	150,817
Website Maintenance	661	3,342
Total Expenditure	279,088	268,020
Surplus/(loss) for the year	$ 1,450	$ 9,952

McCarthy Salkeld
Chartered Accountants

Directors
Jane Perry FCA
Phillip N. McCarthy FCA
Brad Druitt CA
Thomas P. McCarthy CA

ARTS NORTH WEST INCORPORATED

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COMPILATION REPORT

Scope

We have compiled the accompanying special purpose financial statements of Arts North West Incorporated, which comprise the Detailed income and expenditure statement for the year ended 31 December 2017. The specific purpose for which the detailed income and expenditure statement have been prepared, is to provide information in relation to the performance of the association to meet the requirements of the committee members and its associated funding bodies.

The Responsibility of the Committee

The committee members are solely responsible for the information contained in the detailed income and expenditure statement. The reliability, accuracy and completeness of the information is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee, we have compiled the detailed income and expenditure statement in accordance with the basis of accounting as described in Note 1 and 2 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these detailed income and expenditure statement in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountant.*

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these detailed income and expenditure statement. Accordingly, we do not express an audit opinion or a review conclusion on these detailed income and expenditure statement.

The detailed income and expenditure statement were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the detailed income and expenditure statement.

Dated on this 23rd day of April 2018 at North Parramatta

McCarthy Salkeld
Chartered Accountants

McCarthy Salkeld
FCA

Jane Perry FCA
Director

Ground Floor, Suite 3
410 Church Street
North Parramatta NSW 2151