



Development and Research Foundation Financial Report

2020-2021

Multiple Sclerosis Development and Research Foundation of Queensland Inc.

ABN 64 468 950 298



Queensland

Financial Report

For the Year Ended 30 June 2021

Multiple Sclerosis Development and Research Foundation of Queensland Inc.
ABN 64 468 950 298

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Multiple Sclerosis Development and Research Foundation of Queensland Inc.
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Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Revenue	3	572,558	598,410
Expenditure			
Contributions to MS research		588,792	623,953
Audit fees		530	3,720
Other expenses		30	51
Total Expenses		589,352	627,724
Net Surplus/(Deficit) for the year		(16,794)	(29,314)
Other comprehensive income		-	-
Total Comprehensive Income for the Year		(16,794)	(29,314)

Multiple Sclerosis Development and Research Foundation of Queensland Inc.
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Statement of Financial Position

as at 30 June 2021

	Notes	2021 \$	2020 \$
Assets			
Current			
Cash and cash equivalents	4	249,131	309,864
Trade and other receivables	5	216,749	106,096
Total Current Assets		465,880	415,960
Total Assets		465,880	415,960
Liabilities			
Current			
Trade and other payables	6	-	86,693
Unearned income	7	464,233	310,826
Total Current Liabilities		464,233	397,519
Total Liabilities		464,233	397,519
Net Assets		1,647	18,441
Equity			
Retained earnings		1,647	18,441
Total Equity		1,647	18,441

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Statement of Changes in Equity

for the year ended 30 June 2021

	Retained Earnings \$	Total \$
Balance at 1 July 2019	47,755	47,755
Total comprehensive income for the year	(29,314)	(29,314)
Balance at 30 June 2020	18,441	18,441
Balance at 1 July 2020	18,441	18,441
Total comprehensive income for the year	(16,794)	(16,794)
Balance at 30 June 2021	1,647	1,647

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Statement of Cash Flows

for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Cash Flow from Operating Activities			
Receipts from donors and others		632,737	579,039
Payments to suppliers and others		(693,470)	(701,468)
Net cash provided by / (used in) operating activities	9b	(60,733)	(122,429)
Cash Flow from Investing Activities			
Interest received		-	2,442
Net cash provided by investing activities		-	2,442
Net increase/(decrease) in cash held		(60,733)	(119,987)
Cash at beginning of year		309,864	429,851
Cash at end of year	4	249,131	309,864

Multiple Sclerosis Development and Research Foundation of Queensland Inc.
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Notes to the Financial Statements

for the year ended 30 June 2021

1. Statement of significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the Executive Committee's opinion, the entity is not a reporting entity because there are no users dependent on general purpose financial statements.

These special purpose financial statements have been prepared for the sole purpose of distributing a financial report to the members and to fulfil the financial reporting requirements of the entity in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and must not be used for any other purpose. The Executive Committee have determined that the accounting policies adopted are appropriate to meet the needs of the members.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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', as appropriate for not-for-profit oriented entities, with the exception of the following:

AASB 15: *Revenue from Contracts with Customers*
 AASB 1058: *Income of Not-for-Profit Entities*

In accounting for income, recognition of all donations has been deferred until the related expenses are incurred without assessing whether there are enforceable performance obligations to transfer a good or service to a third party which are sufficiently specific to know when the performance obligation has been satisfied.

The financial statements cover Multiple Sclerosis Development and Research Foundation of Queensland Inc. (the Foundation) as a single entity. The financial statements are presented in Australian Dollars, which is the entity's functional and presentation currency.

The Multiple Sclerosis Development and Research Foundation of Queensland Inc., a not-for-profit entity, was incorporated in Queensland under the Associations Incorporation Act 1981 on 11 March 1991. The address of the registered office is 19 Lang Parade, Milton, Queensland, 4064.

The entity is a controlled entity of the Multiple Sclerosis Society of Queensland.

The financial statements were authorised for issue, in accordance with a resolution of the Executive Committee members, on the 20th of October 2021. The Executive Committee members have the power to amend and reissue the financial statements.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

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Notes to the Financial Statements

for the year ended 30 June 2021

New or amended Accounting Standards and Interpretations adopted

The entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. The Executive Committee have reviewed the accounting standards issued but not yet effective at the date of this report and none of the revisions or new standards, to the extent applied, are anticipated to have a significant impact on the entity.

Revenue recognition

Donations and bequests

Revenue from donations and bequests is recognised upon receipt providing all service performance obligations are met. When the service performance obligation is not met, the tied donations are included in unearned revenue (refer Note 6b).

Interest revenue

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

Income tax

As the entity is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the entity's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

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Notes to the Financial Statements

for the year ended 30 June 2021

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value.

Subsequent measurement of financial assets and financial liabilities are described below. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable). For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- Amortised cost
- Fair value through profit and loss (FVPL)
- Equity instruments at fair value through other comprehensive income (FVOCI)

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Subsequent measurement financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding,

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The entity's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

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Notes to the Financial Statements

for the year ended 30 June 2021

Financial instruments (continued)

Impairment of financial assets

AASB 9's impairment requirements use more forward looking information to recognize expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss. The entity considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument. In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').
- 'Stage 3' would cover financial assets that have objective evidence of impairment

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category. Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The entity makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. The entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Classification and measurement of financial liabilities

The entity's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the entity designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

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Notes to the Financial Statements

for the year ended 30 June 2021

Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less any allowance for expected credit losses. Trade receivables are due for settlement no more than 30 days after the transaction.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid by the end of the month following the month of purchase.

Equity

Retained earnings include all current and prior period retained earnings.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Going concern

The Executive Committee believes that the entity is able to pay its debts as and when they fall due and accordingly have prepared these financial statements on the going concern basis. The Foundation also has the continued economic support of the Society for at least the next 12 months (refer to Note 11).

As at the date of this report, the Directors are in the process of considering the future strategic direction of the entity, which may include moving the activities of the entity to its controlling entity, the Multiple Sclerosis Society of Queensland.

2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

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Notes to the Financial Statements

for the year ended 30 June 2021

3. Revenue

	Note	2021 \$	2020 \$
Revenue:			
- Contributions from/(to) MS Society of Queensland		120,000	-
- Donations		452,194	595,967
- Interest		-	2,443
Total revenue		572,558	598,410

4. Cash and cash equivalents

	2021 \$	2020 \$
Cash at bank and on hand	249,131	309,864
	249,131	309,864

5. Trade and other receivables

	2021 \$	2020 \$
Current		
Prepayments	89,593	-
Contribution receivable from MS Society of Queensland	122,908	100,532
GST receivable	4,248	5,564
	216,749	106,096

6. Trade and other payables

	2021 \$	2020 \$
Current		
Unsecured liabilities		
Trade payables	-	14,468
Accrued expenses (i)	-	72,225
	-	86,693

(i) FY2020 Accrued expenses comprises University of Queensland MS Clinic expenses not yet invoiced.

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Notes to the Financial Statements

for the year ended 30 June 2021

7. Unearned income

		2021 \$	2020 \$
Current			
Unsecured liabilities			
Unearned income	(i)	464,233	310,826
		<u>464,233</u>	<u>310,826</u>

(i) Unearned revenue is donation income received in advance to fund clinical trials of Epstein Barr Virus (EBV)-specific T cell therapy for people with Multiple Sclerosis. The revenue will be recognised in the Statement of Profit or Loss and Other Comprehensive Income when the associated expenditure for these clinical trials is incurred in future financial years.

8. Remuneration of auditors

	2021 \$	2020 \$
Audit services		
Audit of the financial statements	3,100	3,000
Preparation of financial statements	1,300	1,250
	<u>4,400</u>	<u>4,250</u>

9. Cash flow information

	Note	2021 \$	2020 \$
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a. Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents	4	249,131	309,864
		<u>249,131</u>	<u>309,864</u>

b. Reconciliation of cash flow from operating activities with net surplus/(deficit)

Net surplus/(deficit)	(16,794)	(29,314)
Non-operating cash flows in net surplus/(deficit):		
- Interest revenue	-	(2,443)
Change in assets and liabilities:		
- (Increase)/decrease in receivables	(110,653)	52,839
- Increase/(decrease) in payables	(86,693)	(39,902)
- Increase/(decrease) in unearned income	153,407	(103,609)
Cash flows from operations	<u>(60,733)</u>	<u>(122,429)</u>

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Notes to the Financial Statements

for the year ended 30 June 2021

10. Principal activities

The entity operates in one industry within Australia being the funding of specific and necessary research programmes for the elimination of the disease multiple sclerosis, and the provision and development of programmes and facilities for people with multiple sclerosis.

11. Economic dependency

The entity is dependent upon the ongoing support from its controlling entity, the Multiple Sclerosis Society of Queensland, to ensure the continuance of its operations. At the date of this report, the Executive Committee has no reason to believe that this financial support will not continue.

12. Events after reporting date

The directors are in the process of considering the future strategic direction of the entity, which may include moving the activities of the entity to its controlling entity, the Multiple Sclerosis Society of Queensland.

No other significant subsequent events have occurred since reporting date which would make these financial statements for the year materially inaccurate or misleading, nor are any matters pending which might have such an effect.

13. Responsible persons

The name of responsible persons for the whole of the financial year (unless otherwise stated) are as follows:

Non-Executive

Roger Burrell, Chair (resigned 26/11/20)

Johanna Roche, Treasurer

Tracey Parker, Secretary

These positions are in a honorary capacity.

Executive

Zane Ali (from 01/07/20 - 09/08/20)

David Curd (appointed 10/08/20)

14. Authorisation

The financial statements were authorised for issue by the Executive Committee on the 20th October 2021.

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Executive Committee Members' Declaration

I, Johanna Roche, the Executive Committee member of the Multiple Sclerosis Development and Research Foundation of Queensland Inc. do hereby state that, in the opinion of the Executive Committee members, the entity is a non-reporting entity and the accompanying financial statements set out on pages 1 to 12, which constitute a special purpose report, have been properly drawn up in accordance with applicable Australian Accounting Standards the Australian Charities and Not-for-profits Commission Act 2012 and other mandatory professional reporting requirements so as to present fairly the financial position of the entity as at 30 June 2021 and the performance as represented by the results of its operations and its cash flows for the financial year ended on that date.

At the date of this statement, there are reasonable grounds to believe that the Multiple Sclerosis Development and Research Foundation of Queensland Inc. will be able to pay its debts as and when they fall due.

For and on behalf of the Executive Committee



J Roche
Treasurer

Dated this 20th day of October 2021.

Independent Auditor's Report

To the Members of Multiple Sclerosis Development and Research Foundation of Queensland Inc.

Report on the audit of the financial report

Opinion

We have audited the accompanying financial report of Multiple Sclerosis Development and Research Foundation of Queensland Inc. (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2021, and the statement of profit or loss and other 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 the Executive Committee Members' declaration.

In our opinion, the financial report of Multiple Sclerosis Development and Research Foundation of Queensland Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Registered Entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards to the extent described in Note 1 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 audit 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 purposes 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. Our opinion is not modified in respect of this matter.

Responsibilities of the Executive Committee for the financial report

The Executive Committee 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 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The Executive Committees' responsibility also includes such internal control as the Executive Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Executive Committee are responsible for assessing the Registered Entity'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 Executive Committee either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

The Executive Committee are responsible for overseeing the Registered Entity'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 scepticism 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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive 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 Registered Entity'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 Registered Entity 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 those charged with governance 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.

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants



M S Bell
Partner – Audit & Assurance

Brisbane, 20 October 2021

Auditor's Independence Declaration

To the Executive Committee of Multiple Sclerosis Development and Research Foundation of Queensland Inc.

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Multiple Sclerosis Development and Research Foundation of Queensland Inc. for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



Grant Thornton Audit Pty Ltd
Chartered Accountants



M S Bell
Partner - Audit & Assurance

Brisbane, 20 October 2021