

TELCO TOGETHER FUND
A.B.N. 91 256 972 804

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2017

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FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2017

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TRUSTEES' REPORT

The Trustee presents its report together with the financial report of the Fund for the financial year ended 30 June 2017 and the auditor's report thereon.

Directors

The Trustee is Telco Together Foundation Limited. The names of the directors of the Trustee in office at any time during, or since the end of the financial year are:

Mr Vaughan Garfield Bowen
Ms Zaklina Jackie Solakovski
Mr David John Shewring
Mr Philip John Cornish

The above named Directors have held office during the whole of the financial year and since the end of the financial year unless otherwise stated.

Significant Changes in the State of Affairs

No significant changes in the Fund's state of affairs occurred during the financial year.

Principal Activities

The principal activity of the Fund during the financial year was the development of industry-wide initiatives that leverage the technology, capabilities and reach of the telecommunications industry in support of disadvantaged communities within Australia.

Short-term and Long-term Objectives

The Fund's objectives are to provide support to disadvantaged communities within Australia.

Strategies

To achieve its objectives the Fund is focussed on developing collaborative projects that leverage the reach, technology and capabilities of the industry to provide funding, volunteers, or technology solutions to charities working with the community. The Fund measures its performance through the setting of an annual budget and plan of programs which is agreed by the Board of Directors. Financial performance and other non-financial measures are monitored by the Board quarterly.

Key Performance Measures

Through the strategic planning process the Directors, Advisory Board and members will develop Key Performance Measures to monitor the short and long term objectives of the Fund.

Events Subsequent to the End of the Reporting Period

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

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TRUSTEES' REPORT

Distributions

Distributions paid during the 2017 financial year are made to Deductible Gift Recipients (DGR) of \$420,000 (2016:\$391,086).

The fund is committed to distributing all fundraising income to eligible DGR entities, however due to the timing of revenue receipts these payments sometimes fall outside of the reporting period. A portion of fundraising income in the current reporting period will be distributed in the following year.

Likely Developments and Expected Results of Operations

Likely developments in the operations of the Fund and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Fund.

Environmental Regulation

The Fund's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Indemnification of Officers and Auditors

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of the Fund, and any other payments arising from liabilities incurred by the officers in connection with such proceedings, other than where such liabilities arise out of conduct involving a wilful breach of duty by the officers or the improper use by the officers of their position or of information to gain advantage for themselves or someone else to cause detriment to the Fund.

Details of the amount of the premium paid in respect of insurance policies are not disclosed as such disclosure is prohibited under the terms of the contract.

Proceedings on Behalf of the Fund

No person has applied to the Court for leave to bring proceedings on behalf of the Fund, or intervene in any proceedings to which the Fund is a party, for the purpose of taking responsibility on behalf of the Fund for all or any part of those proceedings.


The Fund was not a party to any such proceedings during the year.

Signed in accordance with a resolution of the Board of Directors.

Director:


Mr Vaughan Garfield Bowen

Director:


Mr David John Shewring

Dated this 27 day of September 2017

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Revenue	2	921,293	740,959
Other income	2	1,161	1,325
		<u>922,454</u>	<u>742,284</u>
Administrative costs		(20,148)	(21,438)
Accountancy expenses		(29,397)	(31,130)
Depreciation and amortisation expenses		(188)	-
Employee benefits expenses		(268,532)	(249,019)
Fundraising costs	3	(112,075)	(60,085)
Surplus from operations for the year	4	<u>492,114</u>	<u>380,612</u>
Distributions paid		<u>(420,000)</u>	<u>(391,086)</u>
		<u>(420,000)</u>	<u>(391,086)</u>
Surplus/(Deficit) for the year		<u>72,114</u>	<u>(10,474)</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>72,114</u>	<u>(10,474)</u>
Total comprehensive income attributable to the Fund		<u>72,114</u>	<u>(10,474)</u>

The accompanying notes form part of these financial statements.

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STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	159,289	138,213
Accounts and other receivables	6	76,068	19,483
Other current assets	7	2,173	2,061
TOTAL CURRENT ASSETS		<u>237,530</u>	<u>159,757</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	605	-
TOTAL NON-CURRENT ASSETS		<u>605</u>	<u>-</u>
TOTAL ASSETS		<u>238,135</u>	<u>159,757</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts and other payables	9	30,964	25,062
Provisions	10	26,543	27,917
TOTAL CURRENT LIABILITIES		<u>57,507</u>	<u>52,979</u>
NON-CURRENT LIABILITIES			
Provisions	10	11,464	9,728
TOTAL NON-CURRENT LIABILITIES		<u>11,464</u>	<u>9,728</u>
TOTAL LIABILITIES		<u>68,971</u>	<u>62,707</u>
NET ASSETS		<u>169,164</u>	<u>97,050</u>
TRUST FUNDS			
Trust capital	11	100	100
Accumulated surplus	12	169,064	96,950
TOTAL TRUST FUNDS		<u>169,164</u>	<u>97,050</u>

The accompanying notes form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

		2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donors		864,589	832,357
Payments to suppliers and employees		(423,881)	(359,148)
Interest received		1,161	1,325
Distributions paid		(420,000)	(391,085)
Receipts from customers		-	19
Net cash provided by operating activities	16	<u>21,869</u>	<u>83,468</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(793)	-
Net cash provided by (used in) investing activities		<u>(793)</u>	<u>-</u>
Net increase in cash held		21,076	83,468
Cash at beginning of financial year		138,213	54,745
Cash at end of financial year	5	<u><u>159,289</u></u>	<u><u>138,213</u></u>

The accompanying notes form part of these financial statements.

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**STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	Settled Sum \$	Accumulated Funds \$	Total \$
Balance at 30 June 2015		100	107,424	107,524
Deficit			(10,474)	(10,474)
Balance at 30 June 2016		100	96,950	97,050
Surplus			72,114	72,114
Balance at 30 June 2017		100	169,064	169,164

The accompanying notes form part of these financial statements.

TELCO TOGETHER FUND

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

1 Statement of Significant Accounting Policies

The financial statements cover Telco Together Fund as an individual entity. Telco Together Fund is a trust, established and domiciled in Australia.

Basis of Preparation

The Fund is not a reporting entity because in the opinion of the directors of the Trustee company there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the Trustee's reporting requirements under the Trust deed and the Australian Charities and Not-for-profits Commission Act 2012.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial report has been prepared in accordance with the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Australian Accounting Standards AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1054 'Australian Additional Disclosures' and AASB 1048 'Interpretation of Standards'.

The Fund is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared on an accruals basis and are based on historical costs. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 20 September 2017 by the directors of the Trustee company.

The following significant accounting policies have been adopted in the preparation of the financial statements.

Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost model.

Assets are carried at cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

The depreciable amount of all fixed assets including capitalised leased assets, is depreciated on a reducing balance method over the asset's useful life commencing from the time the asset is held ready for use.

Assets held under a finance lease and leasehold improvements are depreciated over the shorter of the term of the lease and the assets useful life.

Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Fund commits itself to either purchase or sell the asset (i.e. trade date accounting adopted).

Impairment of Assets

At the end of each reporting period, the Fund assesses whether there is any indication that an asset may be impaired. The assessment will include considering external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Fund estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members of the Telco Together Foundation as well as accounts receivable from the Australian Taxation Office. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of receivables and other debtors are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of profit or loss and other comprehensive income.

Employee Benefits

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

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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on corporate bonds with terms to maturity that match the expected timing of cash flows.

Provisions

Provisions are recognised when the Fund 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.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

Account Payables and Other Payables

Account payables and other payables represent the liabilities at the end of the reporting period for goods and services received by the Fund that remain unpaid.

Account payables are recognised at their transaction price. Accounts payables are obligations on the basis of normal credit terms.

Goods and Services Tax (GST)

Revenue, 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 flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing or financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Income Tax

No provision for income tax has been raised as the Fund is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

Audit Services

Auditing services have been provided by Deloitte Touche Tohmatsu on a pro-bono basis.

The financial report was authorised for issue on 18 September 2017 by the directors of the trustee company.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
2 Revenue and Other Income		
Revenue		
Fundraising Income		
Fundraising Donations	477,265	381,241
Fundraising Revenue	42,715	27,123
	<u>519,980</u>	<u>408,364</u>
 Donations		
Corporate Donations	309,736	294,473
Other Donations	32,337	34,243
	<u>342,073</u>	<u>328,716</u>
 Other Revenue:		
Sponsorship Revenue	34,340	3,860
Premium SMS Shortcode Income	24,900	19
	<u>59,240</u>	<u>3,879</u>
 Total Revenue	<u>921,293</u>	<u>740,959</u>
 Other Income		
Interest Received	1,161	1,325
Total Other Income	<u>1,161</u>	<u>1,325</u>
 3 Fundraising Costs		
Fundraising Costs		
Premium SMS Shortcode Expenses	(25,609)	-
Small Change Big Change Administration	(37,056)	-
Other	(49,410)	(60,085)
Total Fundraising Costs	<u>(112,075)</u>	<u>(60,085)</u>

4 Surplus for the year

Surplus from continuing operations includes the following specific expenses:

Expenses

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	2017 \$	2016 \$
Employee benefits expense:		
contributions to superannuation funds	21,751	20,299
Depreciation of property, plant and equipment	188	-
5 Cash and Cash Equivalents		
Cash in Hand	100	100
Cash at Bank	159,189	138,113
	<u>159,289</u>	<u>138,213</u>
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	<u>159,289</u>	<u>138,213</u>
	<u>159,289</u>	<u>138,213</u>
6 Account Receivables and Other Debtors		
Current		
Other Debtors	-	385
Trade Debtors	72,887	16,183
GST Refundable	3,181	2,915
	<u>76,068</u>	<u>19,483</u>
7 Other Non-Financial Assets		
Current		
Prepayments	<u>2,173</u>	<u>2,061</u>
8 Property, Plant and Equipment		

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	2017	2016
	\$	\$
PLANT AND EQUIPMENT		
Plant and Equipment:		
At cost	793	-
Accumulated depreciation	(188)	-
Total Plant and Equipment	<u>605</u>	<u>-</u>

Movements in Carrying Amounts (continued)

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

	Freehold Land	Buildings	Plant and Equipment	Leased Plant and Equipment	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2016	-	-	-	-	-
Additions	-	-	793	-	793
Depreciation expense	-	-	(188)	-	(188)
Carrying amount at 30 June 2017	<u>-</u>	<u>-</u>	<u>605</u>	<u>-</u>	<u>605</u>

9 Account Payables and Other Payables

Current

Accounts Payable	14,643	9,956
Other Creditors	8,358	7,714
Accrued Expenses	7,963	7,392
	<u>30,964</u>	<u>25,062</u>

10 Provisions

Provision for Annual Leave	26,543	27,917
Provision for Long Service Leave	11,464	9,728
Total provisions	<u>38,007</u>	<u>37,645</u>

Analysis of Total Provisions

Current	26,543	27,917
Non-current	11,464	9,728
	<u>38,007</u>	<u>37,645</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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	2017 \$	2016 \$
11 Trust Capital		
Settlement Sum	100	100
	<u>100</u>	<u>100</u>
12 Accumulated Surplus		
General Funds at the beginning of the financial year	96,950	107,424
Surplus (Deficit)	72,114	(10,474)
General Funds at the end of the financial year	<u>169,064</u>	<u>96,950</u>
13 Net Assets Attributable		
	General Funds \$	Total \$
Balance at 30 June 2015	107,424	107,424
Deficit	(10,474)	(10,474)
Balance at 30 June 2016	96,950	96,950
Surplus	72,114	72,114
Balance at 30 June 2017	<u>169,064</u>	<u>169,064</u>

14 Events After the Reporting Period

The Trustee is not aware of any significant events since the end of the reporting period.

15 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those available to other parties unless otherwise stated.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
16 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Surplus/(Deficit) for the year		
Surplus (Deficit) for the year	72,114	(10,474)
Non-cash flows in profit		
Increase/(Decrease in Provisions)	1,120	12,338
Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries		
(Increase)/Decrease in Receivables and Other Assets	(56,697)	90,257
Increase/(Decrease) in Payables	5,332	(8,653)
Net cash provided by/(used in) operating activities	<u>21,869</u>	<u>83,468</u>

17 Financial Risk Management

The Fund's financial instruments consist mainly of deposits with banks.

Financial Risk Management Policies

The Trustee's overall risk management strategy seeks to assist the Fund in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Trustee on a regular basis. These include the credit risk policies and future cash flow requirements.

The Fund does not have any derivative instruments at 30 June 2017.

18 Fund Details

The registered office and principal place of business of the Fund is Level 10 452 Flinders Street Melbourne Vic 3000 and its principal activities are philanthropic activities in accordance with the Trust deed.

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DIRECTORS' DECLARATION

As detailed in Note 1 the financial statements, the Fund is not a reporting entity because in the opinion of the directors of the Trustee company there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the Trustee's reporting requirements under the Trust deed and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012.

The directors of the Trustee company declare that:

- 1 The financial statements and notes of the Fund:
 - (i) presents fairly, in all material respects, the financial position of the Fund as at 30 June 2017 and its financial performance for the year then ended; and
 - (ii) comply with Accounting Standards to the extent described in Note 1 to the financial statements.
- 2 In the directors' opinion there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.


This declaration is made in accordance with a resolution of the Board of Directors of the Trustee company.

Trustee:

Director:


Mr Vaughan Garfield Bowen

Director:


Mr David John Shewring

Dated this 27 day of September 2017

Independent Auditor's Report to the Members of Telco Together Fund

Opinion

We have audited the financial report being a special purpose financial report, of Telco Together Fund (the "Entity") which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the director's declaration as set out on pages 4 to 17.

In our opinion, the accompanying financial report presents fairly, in all material respects, the Entity's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year then ended in accordance with the Australian Auditing Standards and the accounting policies described in note 1.

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 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.

Responsibilities of Management and the Directors for the Financial Report

Management of the Entity is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation and accounting policies described in Note 1 to the financial report is appropriate to meet the requirements of Australian Auditing Standards and is appropriate to meet the needs of the members. Management's responsibility also includes such internal control as management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The Directors are responsible for overseeing the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 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 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 the Directors 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.



DELOITTE TOUCHE TOHMATSU



Ryan Hansen
Partner
Chartered Accountants
Melbourne, 27 September 2017