



THE VICTORIAN
PRIDE CENTRE

VICTORIAN PRIDE CENTRE LTD

ABN 68 615 432 838

Special Purpose Financial Statements

Period Ended 30 June 2019

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Directors' Report

Victorian Pride Centre Ltd For the year ended 30 June 2019

Directors' Report

Your committee members submit the financial report of Victorian Pride Centre Ltd for the financial year ended 30 June 2019.

Board Members

The names and particulars of the Directors of the company during or since the end of the period ended 30 June 2019 are:

Committee Member	Qualification	Position
Jude Munro, AO	BA Hons, Grad Dip Business Administration, Grad. Dip. Public Policy, FIPAA, FAICD	Board Chair
Georgie Harman	MA, FAICD	Social Media Task Group Co-Chair
Megan Smith	Diploma in Telecommunications Engineering	Community Reference Group Co-Chair
Peter McEwan	Bachelor of Town and regional planning	Property and Program Committee Co-Chair
Shu Das	BSc (Hons), Masters (Accounting and Finance)	Treasurer (Resigned on 25 March 2019)
Stephen Barrow-Yu	BSc.(Hons), MSc, MAICD	Deputy Chair
Stuart Kollmorgen	MSc, LLM, BCom	Deputy Chair, Fundraising Committee Chair
Scott Hartley	CA, CPA, Certified Government Auditor	Deputy Chair of Audit and Risk Committee, Governance, Risk and Oversight Lead, Treasurer (Appointed on 26 March 2019)
Kris Kornovich	BS (Architecture), Masters (Architecture)	Co-working and organisational relocation
Hang Vo	BMA, BA, Bachelor of Social Work	TBA

The aforementioned Directors held office during the period since incorporation on 19 October 2016 till 30 June 2019, with the exception of Shu Das (appointed on 26 February 2017 and resigned on 25 March 2019), Scott Hartley (appointed on 24 September 2018), Kris Kornovich (appointed on 10 December 2018) and Hang Vo (appointed on 25 March 2019).

Company Secretary

The names and particulars of the company secretaries during and since the end of the period ended 30 June 2019 are:

Francesca Lai	BA/LLB (Hons) - ceased on 22 May 2019
Vanessa Murphy	BA/LLB (Hons) - commenced on 22 May 2019

Coordinator

Following her appointment by the Board, Stacey Halls formally commenced her role as VPC Coordinator as of January 2018.

Audit and Risk Committee

The Audit and Risk Committee was established on 14 May 2018 with Amanda Kelly as the Chair, Scott Hartley as the Deputy Chair and Emma Son as the Committee Secretary. Other members include Jude Munro, Shu Das (since resigned), Megan Smith and Stacey Halls.

Meetings of Board Members

The following table sets out the number of Board of Directors' meetings held during the period ended 30 June 2019 and the number of meetings attended by each Director.

Committee Members Name	Number Eligible to Attend	Number Attended
Jude Munro, AO	14	14
Georgie Harman	14	9
Megan Smith	14	14
Peter McEwan	14	11
Shu Das	14	9
Stephen Barrow-Yu	14	9
Stuart Kollmorgen	14	11
Scott Hartley	11	9
Kris Kornovich	8	7
Hang Vo	3	3

Details of membership

The Victorian Pride Centre Ltd is a public company, limited by guarantee, incorporated and operating in Victoria, Australia. The total guarantee is \$160.

Vision

To be the most loved, well known and visited home for the Lesbian, Gay, Bisexual, Transgender and Intersex (LGBTI) community in Australia.

Values

Honouring our LGBTI history and culture, creating our future

Catalysing our community

Celebrating and valuing our difference

Respecting and supporting each other

Living with courage, pride and strength

Demonstrating leadership for the LGBTI community

Building sustainability

Review of Operations

During the financial year ended 30 June 2019, the company generated an income of \$12,180,465 and the total expenses were \$1,105,285. The surplus generated for the period was \$11,075,180.

The income during the financial year primarily consisted of the following elements:

1. Donation of land on 3/77 Fitzroy Street from the City of Port Phillip at the value of \$4,672,265
2. \$6,689,757 in grants from the Victorian State Government
3. \$449,956 in pro-bono professional services

Principal Activities

The Company is a special purpose entity established to build and deliver Australia's first Pride Centre for the LGBTIQ community in Victoria. No significant change to these activities occurred during the year.

Subsequent events

There has not been any other matter or circumstance occurring subsequent to the end of the period that has significantly affected, or may significantly affect, the operations of the entity, the results of those operations, or the state of affairs of the consolidated entity in future periods.

Future developments

Disclosures of information regarding likely developments in the operations of the entity in future periods and the expected results of those operations are likely to result in unreasonable prejudice to the entity. Accordingly, this information has not been disclosed in this report.

Indemnifying officers

During the period, the company paid a premium in respect of a contract ensuring the directors of the company (as named above), the company secretary, and all executive officers of the company and of any related body corporate against a liability incurred as such a director, secretary or executive officer to the extent permitted by the Law. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The company has not otherwise, during or since the period, except to the extent permitted by law, indemnified or agreed to indemnify an officer of the company or of any related body corporate against a liability incurred as such an officer or auditor.

Proceedings on behalf of company

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

The company was not a party to any such proceedings during the period.

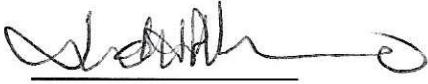
Auditor's independence declaration

The auditor's independence declaration in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*

for the period ended 30 June 2019 has been received and can be found on Page 7 in the financial report.

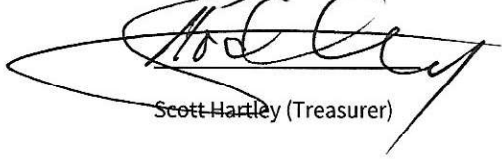
The Directors' report is signed in accordance with the resolution of the Directors.

On behalf of the Directors

A handwritten signature in black ink, appearing to read 'Jude Munro', written over a horizontal line.

Jude Munro (President)

Date 28 / 10 / 2019

A large, stylized handwritten signature in black ink, appearing to read 'Scott Hartley', written over a horizontal line.

Scott Hartley (Treasurer)

Date 28 / 10 / 2019.

Auditor's Independence Declaration under Australian Charities and Not-for-profits Commission Act 2012 to the Directors of Victorian Pride Centre Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Andrew Fisher FCA, Partner (auditor registration number 306364) on behalf of
Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company registration number 294178 (ACN 115 749 598)

28 October 2019

Melbourne Australia

Income Statement

Victorian Pride Centre Ltd For the year ended 30 June 2019

	NOTES	2019 A\$	2018 A\$
Income			
Revenue	2	12,180,465	12,396,651
Total Income		12,180,465	12,396,651
Expenses			
Other Expenses		1,105,285	2,113,289
Total Expenses		1,105,285	2,113,289
Surplus before Taxation		11,075,180	10,283,362
Surplus After Tax		11,075,180	10,283,362

Balance Sheet

Victorian Pride Centre Ltd As at 30 June 2019

	NOTES	30 JUN 2019 A\$	30 JUN 2018 A\$
Assets			
Current Assets			
Cash and Cash Equivalents	3	5,247,492	1,833,068
Trade and Other Receivables	4	188,405	109,139
Other Assets	5	1,500	18,187
Total Current Assets		5,437,398	1,960,394
Non-Current Assets			
Land and Buildings	6	17,583,229	8,977,735
Total Non-Current Assets		17,583,229	8,977,735
Total Assets		23,020,626	10,938,129
Liabilities			
Current Liabilities			
Trade and Other Payables	7	1,017,415	577,871
Other Current Liabilities	8	631,851	64,078
Total Current Liabilities		1,649,266	641,949
Total Liabilities		1,649,266	641,949
Net Assets		21,371,360	10,296,180
Equity			
Current Year Surplus		11,075,180	10,283,362
Accumulated Surplus		10,296,180	12,818
Total Equity		21,371,360	10,296,180

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Changes in Equity

Victorian Pride Centre Ltd

For the year ended 30 June 2019

	2019 A\$	2018 A\$
Equity		
Retained Earnings	10,296,180	12,818
Increases		
Current Year Earnings	11,075,180	10,283,362
Total Equity	21,371,360	10,296,180

Statement of Cash Flows

Victorian Pride Centre Ltd For the year ended 30 June 2019

	2019 A\$	2018 A\$
Operating Activities		
Receipts from Customers etc.	39,432	3,192
Other Income (grants etc.)	6,689,757	2,496,233
Cash Donations	100,717	47,508
Rental Income	30,062	50,763
Interest Income	178,846	253,230
Payments to Suppliers & Employees	(309,822)	(1,032,689)
Finance Costs	(480)	(160)
Net Cash Flows from Operating Activities	6,728,512	1,818,077
Investing Activities		
Purchase of Fixed Assets	(3,314,088)	-
Net Cash Flows from Investing Activities	(3,314,088)	-
Financing Activities		
Borrowing Proceeds/Repayment	-	(12,000)
Dividends Paid	-	-
Net Cash Flows from Financing Activities	-	(12,000)
Net Movement in Cash	3,414,424	1,806,077

Notes to the Financial Statements

Victorian Pride Centre Ltd

For the year ended 30 June 2019

1. Summary of Significant Accounting Policies

These special purpose financial statements have been prepared in accordance with the requirements of section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation).

The directors have determined that the accounting policies outlined below are appropriate to meet the needs of the members.

The financial report is prepared in accordance with the historical cost convention and on an accrual basis of accounting.

a. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

b. Contingent Asset - Victorian State Government Grant \$6.75M

A Victorian State Government Grant of \$6.75M remains payable to Victorian Pride Centre (VPC) as at 30 June 2019. In accordance with the signed *Victorian Common Funding Agreement*, entered into between the Victorian State Government and VPC on the 22 August 2017, VPC must satisfy a range of conditions and deliverables before this amount is guaranteed to be paid. As such, whilst an economic benefit is probable (i.e. ongoing monthly interest payments), the entire payment is not certain. This asset has therefore been determined to be a contingent asset, given the conditions attached whereby its existence will only be confirmed upon the occurrence of one or more uncertain future events (not wholly in control of the VPC).

In accordance with AASB 137 para. 31, an entity should not recognise a contingent asset. A contingent asset must instead be disclosed, as required by paragraph 89, where an inflow of economic benefits is probable.

c. Income Tax

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

d. Revenue and Other Income

As a not-for-profit entity, Victorian Pride Centre Ltd has made an election to recognise as income, professional services donated to it on a pro bono basis in accordance with AASB 1004. The amounts recognised include such services for which the fair value could be measured reliably and the services would have been purchased had they not been donated.

The following schedule provides a breakdown of the total income over the period.

Corporate Sponsorship - Bank of Australia Commission	\$20,970
Corporate Sponsorships - Other	\$25,000
Donations	\$100,717
Interest Received	\$178,846
Ticket Sales Revenue	\$12,892
Pro Bono Goods & Services	\$449,956
Rental Income	\$30,062
Government Grants	\$6,689,757
Land Donations	\$4,672,265
Total	\$12,180,465

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

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

The following schedule provides a breakdown of income in the form of pro bono services received over the period.

Consulting & Project Services	\$199,425
Legal Advice	\$197,904
Quantity Surveying	\$5,000
Accounting Services	\$12,276
Auditing Services	\$5,000
Project Design Fee	\$30,351
Total	\$449,956

e. Land Donation - Port Phillip City Council

A second land donation was received by Port Phillip City Council (3/77 Fitzroy St, ST KILDA VIC 3182). In accordance with the signed *Agreement under section 173 of the Planning and Environment Act 1987*, entered into between the Port Phillip City Council and Victorian Pride Centre Ltd on the 31 October 2017, VPC must remain compliant with a range of conditions to satisfy this agreement and retain the land. VPC must remain compliant with the conditions relating to usage, development and ownership under the terms of the agreement with the City of Port Phillip.

f. Trade and Other Payables

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

g. 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 the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

h. Rounding of Amounts

Amounts in the financial statements have been rounded off to the nearest dollar.

	2019 A\$	2018 A\$
2. Revenue		
Corporate Sponsorship - Bank of Australia Commission	20,970	-
Corporate Sponsorships - Other	25,000	-
Government Grants	6,689,757	2,496,233
Interest Income	178,846	253,230
Land Donations	4,672,265	8,977,735
Rental Income	30,062	50,763
Philanthropic Donations	100,717	47,508
Pro bono Goods and Services	449,956	571,182
Ticket Sales Revenue	12,892	-
Total Revenue	12,180,465	12,396,651
	2019 A\$	2018 A\$
3. Cash and Cash Equivalents		
Transactional Account	18,218	1,335
Cash Maximiser	5,229,274	523,257
Term Deposit	-	1,308,476
Total Cash and Cash Equivalents	5,247,492	1,833,068
	2019 A\$	2018 A\$
4. Trade and Other Receivables		
Other Receivables	-	758
GST	163,405	108,381
Accounts Receivable	25,000	-
Total Trade and Other Receivables	188,405	109,139
	2019 A\$	2018 A\$
5. Other Assets		
Accrued Income	-	16,687
Bond and Other Security Deposits	1,500	1,500
Total Other Assets	1,500	18,187

These notes should be read in conjunction with the attached compilation report.

	2019 A\$	2018 A\$
6. Land and Buildings		
Construction in Progress	3,933,229	-
Land	13,650,000	8,977,735
Total Land and Buildings	17,583,229	8,977,735

	2019 A\$	2018 A\$
7. Trade and Other Payables		
Accounts Payable	1,017,415	577,871
Total Trade and Other Payables	1,017,415	577,871

	2019 A\$	2018 A\$
8. Other Liabilities		
Accrued Expense	626,559	64,083
Rounding	(5)	(5)
Super Payable	5,297	-
Total Other Liabilities	631,851	64,078

9. Related Parties

The company's related parties comprise its board members and key management personnel, including the entities controlled by them.

The directors are not remunerated and any related party transactions are recorded at arm's length.

10. Company Details

The registered office and principal place of business of the company is:

Victorian Pride Centre
Level 11, Rialto Tower South
525 Collins Street
Melbourne, Victoria 3000

Profit & Loss Statement

Victorian Pride Centre Ltd

For the year ended 30 June 2019

	2019 A\$	2018 A\$
Income		
Corporate Sponsorship	45,970	-
Donations	100,717	47,508
Government Grants	6,689,757	2,496,233
Interest Received	178,846	253,230
Land Donations	4,672,265	8,977,735
Pro Bono Goods & Services	449,956	571,182
Rental Income	30,062	50,763
Ticket Sales Revenue	12,892	-
Total Income	12,180,465	12,396,651
Gross Surplus	12,180,465	12,396,651
Expenditure		
Accounting Services	27,836	3,387
Advertising & Marketing	13,780	5,740
Architecture and Design related	-	49,640
Audit Fees	10,000	6,000
Bookkeeping Services	41,728	-
Building Expenses	7,774	846,308
Consulting & Project Management	460,578	767,696
Events and Community Engagement	32,170	12,811
Fees & Permits	642	173
Freight & Courier	154	-
General Expenses	738	20
Insurance	6,475	5,905
Land Tax	-	4,735
Legal Expenses	350,803	264,496
Parking & Tolls	149	88
Printing & Stationery	21,843	9,151
Rates	24,079	29,779
Recruitment, Hiring and People Management	1,200	4,019
Rent	6,530	565
Subscriptions/IT Software Fees	3,151	606
Superannuation Expense	25,467	9,285
Telephone & Internet	990	344
Travel and Accommodation	1,041	1,433
Unit Trust Administration Expenses	15,759	-
Web Design Fees	52,398	91,107
Total Expenditure	1,105,285	2,113,289
Current Year Surplus	11,075,180	10,283,362

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Directors' Declaration

Victorian Pride Centre Ltd


For the year ended 30 June 2019

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

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

On behalf of the Directors

Chair 
Jude Munro

Sign date: 28/10/2019

Independent Audit Report to the members of Victorian Pride Centre Ltd

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Victorian Pride Centre Ltd (the Company), which comprises the statement of financial position as at 30 June 2019, 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 the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2019 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* 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 Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and 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 confirm that the independence declaration required by the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. 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 Directors for the Financial Report

The directors of the Company 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 *Australian Charities and Not-for-Profits Commission Regulations 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a 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 directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Independent Audit Report to the members of Victorian Pride Centre Ltd

Auditor's Responsibilities for the Audit of the Financial Report

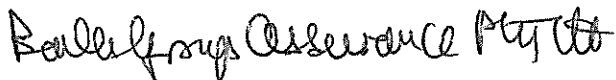
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

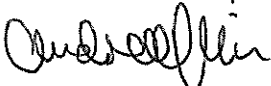
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Company'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 Company 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Banks Group Assurance Pty Ltd, Chartered Accountants
Authorised audit company number 294178 (ACN 115 749 598)



Andrew Fisher, Partner
Registration number 306364

Melbourne, Australia

28 October 2019

Compilation Report

Victorian Pride Centre Ltd For the year ended 30 June 2019

Compilation report to Victorian Pride Centre Ltd.

We have compiled the accompanying special purpose financial statements of Victorian Pride Centre Ltd, which comprise the asset and liabilities statement as at 30 June 2019, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Members

The committee of Victorian Pride Centre Ltd is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy, and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

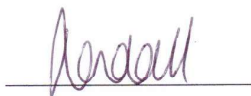
On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements 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 Accountants*.

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 financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



Randall Accounting

William Randall

Dated: 24/10/19