

# **PARTNERS IN AID LIMITED**

**A.B.N. 50 006 946 550**

FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2012



CHARTERED ACCOUNTANTS ABN 27 056 459 397  
BUSINESS ADVISERS - TAXATION & FINANCIAL SERVICES

**Directors:** Simon Eccles C.A.  
Marc Di Genova C.A.  
Ryan O'Shea C.A.  
**Consultant:** Graham Dace F.C.A.



**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**DIRECTORS' REPORT**

Your directors present this report on the entity for the financial year ended 30 June 2012.

**DIRECTORS**

The names of each person who has been a director during the year and to the date of this report are:

Dr. Roger Hughes  
Ian D. Pickering  
Rev. Christopher J. Pittendrigh  
Lyn Pickering  
Andrea Pickering  
Glenys Mary Hughes  
Ann-Marie Maltby  
Kristin Burdett  
Graham Andrew Moore  
Amanda Jane Stone  
Mary Dunne

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**PRINCIPAL ACTIVITY**

The principal activity of the entity during the financial year was an Overseas Aid Organisation. No significant changes in the nature of the entity's activity occurred during the financial year.

**THE ENTITY'S SHORT TERM OBJECTIVE IS:**

To promote and assist with local community and economic development projects. Work includes watershed management, job skill training, eye-care camps, women's self-help groups, school programs and child sponsorship.

**THE ENTITY'S LONG TERM OBJECTIVE IS:**

To improve the living standards through environmentally sustainable approaches in rural and urban areas in developing countries.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**DIRECTORS' REPORT (Continued)**

**TO ACHIEVE THESE OBJECTIVES, THE ENTITY HAS ADOPTED THE FOLLOWING STRATEGIES.**

- Selecting and managing all projects with respect and sensitivity to local values and customs, never using access to donors' money to impose our cultural values on counterpart agencies, or recipient communities.
- Ensuring that any potential conflict arising from a mismatch between the values of the sponsors and/or the Board of Partners In Aid Ltd, and the cultural values of the counterpart agency and/or recipient country, is avoided by the careful selection of both projects and overseas partners.
- Working closely with counterpart agencies to endeavour to ensure at all times that donors' money is spent in accordance with the initial project proposals.
- Being open and accountable to Partners In Aid Ltd donors.
- Guaranteeing that, if for some reason beyond the control of Partners In Aid Ltd, money donated for a particular purpose cannot be effectively used in the way intended, donors will be informed, and alternative uses of the money proposed.
- Endeavouring at all time to keep the proportion of donors' money spent on administration to below 15%.
- Embracing the Partners In Aid Ltd guiding principles.

**INFORMATION ON DIRECTORS**

**Ann-Marie Maltby**

Qualifications:

Experience:

Deputy Chairperson

Dentist

Board member since 21 May, 2005

**Dr. Roger L. Hughes:**

Qualifications:

Experience:

Director

Country Director - Bangladesh

Associate Professor of Engineering -  
University of Melbourne

Board member since 2 May, 1988;  
also served as Chairman

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**DIRECTORS' REPORT (Continued)**

**Rev. Christopher J. Pittendrigh:**

Qualifications:

Experience:

Director

Minister of Religion

Originally appointed 1 October, 1992

Retired 28 October 1998

Re-appointed 16 December 1998

**Ian David Pickering:**

Qualifications:

Experience:

Director

Self-Employed Nurseryman

Board member since 1 October, 1992

also served as Chairman

**Lynette Margaret Pickering:**

Qualifications:

Experience:

Director

Secretary & Office Manager

Board member since 14 October, 1993

**Andrea Pickering**

Qualifications:

Experience:

Treasurer

Office Manager

Board member since 18 October, 1996

**Glenys Mary Hughes:**

Qualifications:

Experience:

Director

Country Director – Philippines

Community Support Co-Ordinator

Board member since 28 October, 1997

**Kirstin Burdett**

Qualifications:

Experience:

Director and Secretary

Anthropologist, IT Business Analyst.

Board member since 18 October, 2007

**Graham Moore**

Qualifications:

Experience:

Chairperson

Teacher – Environmental Engineering

Board member since 21 February, 2008

**Amanda Stone**

Qualifications:

Experience:

Country Director - India

Secondary School Teacher

Board member since 21 February, 2008

**Mary Dunne**

Qualifications:

Experience:

Director

Marketing Consultant

Board Member since 18<sup>th</sup> June 2009

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**DIRECTORS' REPORT (Continued)**

**MEETINGS OF DIRECTORS**

During the financial year, 10 meetings of directors were held. Attendees by each director were as follows:

	<u>Directors' Meetings</u>	
	<u>Number eligible</u>	<u>Number</u>
	<u>to attend</u>	<u>attended</u>
Ann-Marie Maltby	10	7
Dr. Roger Hughes	10	9
Rev. Christopher J. Pittendrigh	10	8
Ian D. Pickering	10	9
Lyn Pickering	10	9
Andrea Pickering	10	9
Glenys Mary Hughes	10	9
Kirstin Aitken	10	3
Graham Moore	10	10
Amanda Stone	10	8
Mary Dunne	10	4

**MEMBERS' GUARANTEE**

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstandings and obligations of the entity. At 30 June 2012 the number of members was 62.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**DIRECTORS' REPORT (Continued)**

**AUDITOR'S INDEPENDENCE DECLARATION**

The lead auditor's independence declaration for the year ended 30 June 2012 has been received and is attached to the directors' report.

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



.....  
Graham Moore



.....  
Andrea Pickering

Dated this 16<sup>th</sup> day of October 2012

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C  
OF THE CORPORATIONS ACT 2001**

**TO THE DIRECTORS OF PARTNERS IN AID LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2012 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the review.

*Waters Dace Audit and Assurance Pty Ltd*  
WATERS DACE AUDIT AND ASSURANCE PTY LTD  
Chartered Accountants

  
.....  
Ryan O'Shea – C.A.

3rd Floor  
329 Thomas Street  
Dandenong Vic 3175

Dated this 16<sup>th</sup> day of October 2012.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

	<u>NOTE</u>	<u>2012</u>	<u>2011</u>
		\$	\$
<b>INCOME</b>			
Subscriptions from Members		1,227	1,659
Donations and Appeals		<u>153,854</u>	<u>159,434</u>
		155,081	161,093
Bequests Received		-	99,637
Investment Income		<u>7,285</u>	<u>4,575</u>
<b>TOTAL INCOME</b>	1	<u>162,366</u>	<u>265,305</u>
<b>LESS: EXPENDITURE</b>			
Accounting and Audit Fees	2	2,507	2,161
Bank Charges		95	28
Depreciation – Office Equipment		76	121
Fundraising		-	135
Insurance, Workcover and Superannuation		464	464
Overseas and Local Travel		13,574	5,068
Filing Fees		42	41
Postage and Telephone		1,189	1,349
Printing, Stationery and Advertising		1,859	2,770
Subscriptions		1,537	1,508
Sundries		24	(3)
Training		<u>661</u>	<u>-</u>
		<u>22,028</u>	<u>13,642</u>
<b>OPERATING SURPLUS</b>		140,338	251,663
<b>DISBURSEMENTS</b>			
India		105,904	99,268
Philippines		-	27,530
Bangladesh		<u>40,692</u>	<u>17,250</u>
		<u>146,596</u>	<u>144,048</u>
<b>PROFIT (LOSS) FROM OPERATIONS</b>		<u>(6,258)</u>	<u>107,615</u>
<b>OTHER COMPREHENSIVE INCOME</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME OF THE COMPANY</b>		<u>(6,258)</u>	<u>107,615</u>

The accompanying notes form part of these financial statements.



**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2012**

	<u>NOTE</u>	<u>2012</u>	<u>2011</u>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash assets	3	93,508	89,387
Tax assets	4	138	285
Receivables	5	6,404	1,350
Term Deposit	6	<u>65,813</u>	<u>80,000</u>
<b>TOTAL CURRENT ASSETS</b>		<u>165,863</u>	<u>171,022</u>
<b>NON-CURRENT ASSETS</b>			
Office equipment	7	<u>125</u>	<u>201</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>125</u>	<u>201</u>
<b>TOTAL ASSETS</b>		<u>165,988</u>	<u>171,223</u>
<b>CURRENT LIABILITIES</b>			
Tax liabilities	8	104	13
Other	9	<u>1,068</u>	<u>136</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,172</u>	<u>149</u>
<b>NET ASSETS</b>		<u>164,816</u>	<u>171,074</u>
<b>EQUITY</b>			
Issued capital	10	-	-
Retained earnings		<u>164,816</u>	<u>171,074</u>
<b>TOTAL EQUITY</b>		<u>164,816</u>	<u>171,074</u>
<b>CONTINGENT LIABILITIES</b>	11		

The accompanying notes form part of these financial statements.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

	\$	\$
	<b>Retained Earnings</b>	<b>Total</b>
<b>Balance at 1 July 2010</b>	63,459	63,459
Profit (Loss) attributable to the company	<u>107,615</u>	<u>107,615</u>
<b>Balance at 30 June 2011</b>	<b>171,074</b>	<b>171,074</b>
Profit (Loss) attributable to the company	<u>(6,258)</u>	<u>(6,258)</u>
<b>Balance at 30 June 2012</b>	<u>164,816</u>	<u>164,816</u>

The accompanying notes form part of these financial statements.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

	<u>NOTE</u>	<u>2012</u>	<u>2011</u>
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from operating income			
Donations		148,891	157,965
Memberships		2,159	636
Payments for operating expenses		(168,401)	(157,737)
Sundry Income		-	99,637
Interest received		<u>7,285</u>	<u>4,575</u>
Net cash generated from operating activities	12	<u>(10,066)</u>	<u>105,076</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Redemption of term deposit		14,187	-
Purchase of term deposit		<u>-</u>	<u>(70,000)</u>
Net cash generated from investing activities		<u>14,187</u>	<u>(70,000)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash generated from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		4,121	35,076
Cash at the beginning of the financial year		<u>89,387</u>	<u>54,311</u>
Cash at the end of the financial year	3	<u>93,508</u>	<u>89,387</u>

The accompanying notes form part of these financial statements.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Act 2001.

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. Compliance with the Australian Accounting Standards ensures that the financial statements and notes also comply with the International Financial Reporting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial report is for Partners in Aid Limited (formerly known as For Those Who Have Less - Action Aid Australia Limited) as an individual entity, incorporated and domiciled in Australia. Partners In Aid Ltd is a public company limited by guarantee.

The financial report has been prepared on an accruals basis and is based on historical cost unless otherwise stated in the notes. It does not take into account changing money values or, except where stated, current valuations of non current assets. Cost is based on the fair value of the consideration given in exchange for assets.

**Accounting Policies**

**(a) Revenue**

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the statement of financial position.

Interest income is recognised as revenue when received.

Subscription income is recognised as revenue when incurred and any prepaid income is treated as a prepayment on the statement of financial position.

**(b) Equipment**

Equipment is measured on the cost basis less depreciation and impairment losses. The carrying amount of equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from those assets.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012 (Continued)**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Depreciation**

The depreciable amount of all fixed assets (equipment) is depreciated on a diminishing value method over the asset's useful life to the entity commencing from the time the asset is held ready for use.

The depreciation rate used for all equipment is 37.5%.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Assets' carrying amounts is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**(d) Financial Instruments**

The term deposit is a fixed interest security valued at its face value. It is classified as a current asset in the statement of financial position as its maturity date is less than 12 months.

**(e) Impairment of Assets**

At the end of each reporting period, the directors review the carrying values of its tangible assets to determine whether there is any indication of impairment. If such an indicator exists, the recoverable amount of the asset, being the higher of the assets fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the statement of comprehensive income.

**(f) Cash and Cash Equivalents**

For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on short term deposits which can be accessed within two working days. Term deposits are not considered a cash and cash equivalent.

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) GST**

Revenues, expenses and assets are recognised net of the amount of GST, except where the item is GST free (i.e. donations collected). Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis.

**(h) Income Tax**

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

**(i) Comparative Figures**

Certain comparative figures have been changed to conform with changes in presentation in the current financial year.

	<u>2012</u>	<u>2011</u>
	\$	\$
<b>NOTE 2: AUDITORS REMUNERATION</b>		
Remuneration of auditor		
• audit or review	2,298	1,952
• other services to related practises of the auditor	<u>209</u>	<u>209</u>
	<u>2,507</u>	<u>2,161</u>

**NOTE 3: CASH AND CASH EQUIVALENTS**

Cash at Bank	<u>93,508</u>	<u>89,387</u>
--------------	---------------	---------------

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
<b>NOTE 4: TAX ASSETS</b>		
Input tax credits	<u>138</u>	<u>285</u>
<b>NOTE 5: RECEIVABLES</b>		
Sundry Debtor	<u>6,404</u>	<u>1,350</u>
<b>NOTE 6: FINANCIAL ASSETS</b>		
Term Déposit	<u>65,813</u>	<u>80,000</u>
<b>NOTE 7: OFFICE EQUIPMENT</b>		
Office Equipment - at cost	1,000	1,000
Less: Accumulated Depreciation	<u>918</u>	<u>868</u>
	<u>82</u>	<u>132</u>
Low value asset pool at net written down value	<u>43</u>	<u>69</u>
Total Office Equipment	<u>125</u>	<u>201</u>
<b>NOTE 8: TAX LIABILITIES</b>		
GST Collected	<u>104</u>	<u>13</u>

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012 (Continued)**

	<u>2012</u>	<u>2011</u>
	\$	\$
<b>NOTE 9: OTHER</b>		
Income in Advance	<u>1,068</u>	<u>136</u>

**NOTE 10: MEMBERS' GUARANTEE**

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstandings and obligations of the entity. At 30 June 2012 the number of members was 62.

**NOTE 11: CONTINGENT LIABILITIES**

As at the date of preparation of the financial statements and on advice from the Board of Directors, the following funds are committed to the projects and cost areas listed hereunder:

Bangladesh: River Project	\$ 12,485
Bangladesh: TTIS Project	8,591
India: S.E.D.S. Project	7,394
India: S.E.D.S. Child Sponsorship	20,097
India: ABWU Sponsorship	<u>6,816</u>
	\$ <u>55,383</u>

Cash funds available to meet these commitments at 30 June 2012 total \$159,321 as per the statement of financial position.



**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2012 (Continued)**

<b>NOTE 12: CASH FLOW INFORMATION</b>	<u>2012</u>	<u>2011</u>
	\$	\$
<b>Reconciliation of cash flow from operations with operating profit/(loss) after disbursements</b>		
Operating profit/(loss) after disbursements	(6,258)	107,615
Non-cash flows in operating profit/(loss)		
Depreciation	76	121
Changes in assets and liabilities:		
(Increase)/Decrease in sundry debtors	(5,054)	(1,350)
Increase/(Decrease) in prepaid income	932	(1,023)
(Increase)/Decrease in tax assets	147	(168)
Increase/(Decrease) in tax liabilities	<u>91</u>	<u>(119)</u>
<b>Cash flows from operations</b>	<u>(10,066)</u>	<u>105,076</u>

**NOTE 13: SEGMENT REPORTING.**

The company operates in one business segment, being the provision of charitable aid in countries outside Australia.

**NOTE 14: ENTITY DETAILS**

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

159 Cranbourne Road  
Narre Warren VIC 3805

**NOTE 15: SUBSEQUENT EVENTS**

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

**PARTNERS IN AID LIMITED**  
**A.B.N. 50 006 946 550**

DIRECTORS' DECLARATION


The directors have determined that the company is a reporting entity and that this general purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001:
  - (i) comply with Australian Accounting Standards; and
  - (ii) give a true and fair view of the financial position as at 30 June 2012 and of the performance for the year ended on that date of the entity.
2. In the directors' opinion there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.
3. The directors ensure compliance with International Financial Reporting Standards.

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

  
.....  
Graham Moore

  
.....  
Andrea Pickering

Dated this 16<sup>th</sup> day of October 2012.



# WATERS DACE AUDIT & ASSURANCE PTY. LTD.

Director: Ryan W. O'Shea C.A.  
Associates: Simon A. Eccles C.A.  
Marc O. Di Genova C.A.

CHARTERED ACCOUNTANTS

ABN 52 138 965 241

REGISTERED COMPANY AUDITORS

16 October 2012

## Independent Auditor's Review Report

To the members of Partners In Aid Limited

### Report on the Partners In Aid Limited Financial Report

We have reviewed the accompanying financial report of Partners In Aid Limited, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

### Directors' Responsibility 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 in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report - Company Limited by Guarantee*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the company's financial position as at 30 June 2012 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and *Corporations Regulations 2001*. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Partners In Aid Limited, would be in the same terms if given to the directors as at the time of this auditor's report.



## Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Partners In Aid Limited is not in accordance with the *Corporations Act 2001* including:

- a) giving a true and fair view of the company's financial position as at 30 June 2012 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards and *Corporations Regulations 2001*.



Waters Dace Audit & Assurance Pty Ltd



Ryan O'Shea - CA

16 October 2012

3rd Floor  
329 Thomas Street  
Dandenong VIC 3175