



Australian Government
Australian Industrial Registry

Level 35
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. Jeremy Smith
President
National Tertiary Education Industry Union
University of Ballarat Branch
PO Box 663
Ballarat VIC 3353

Dear Mr. Smith,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005
FR2005/345**

I have received the financial documents for the University of Ballarat Branch of the abovenamed organisation for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 13 December 2005.

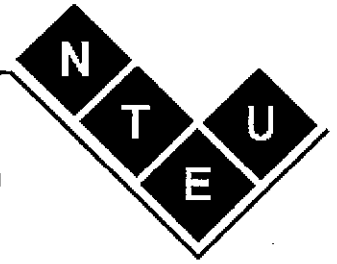
The documents have been filed.

Yours sincerely,

A handwritten signature in black ink that reads 'M Beare'.

Marylyn Beare
Statutory Services Branch
5 January 2005

National
Tertiary
Education
Industry
Union



University of Ballarat Branch
ABN 38 579 396 344

Wednesday 7th December 2005

Australian Industrial Registry
GPO BOX 1994S
MELBOURNE
3001

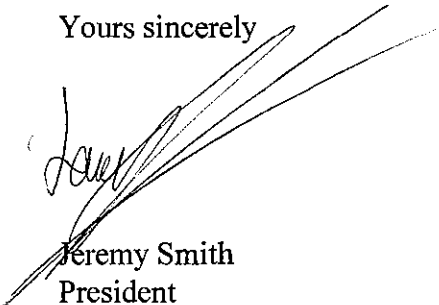
Dear Registry

**Re: National Tertiary Education Industry Union – University of Ballarat
Branch – Financial Return for the year ending 30 June 2005**

Attached to this letter are the documents sought by the Australian Industrial Registry re. the above requirements, for the National Tertiary Education Industrial Union, University of Ballarat Branch.

I hope that the financial reports and statements are correct and in order, but if you need further assistance or clarification please contact Janet Wheatley, Branch Executive Officer on 03 5327 9163 or email nteu@ballarat.edu.au

Yours sincerely



Jeremy Smith
President
University of Ballarat Branch
NTEU

**NATIONAL TERTIARY EDUCATION
INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED

30th JUNE 2005

Full Report

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

I, Dr. Jeremy Smith, being the Branch President of National Tertiary Education Industry Union – University of Ballarat Branch (the reporting unit) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- that the full report was provided to members on 24th OCTOBER 2005; and
- that the full report was presented to a general meeting of members of the reporting unit on 7th DECEMBER 2005, in accordance with section 266 of the RAO Schedule.

Signature: _____

Date: _____

7/12

2005

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005

Principal Activities

The principal activities of the Branch during the financial year were:

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

Results of Principal Activities

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Branch.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

In order to overcome a series of prior trading losses the branch executive have agreed to transfer the cost of staffing to the Victorian Division. Alongside the transfer of staffing costs, the branch has transferred a larger proportion of the subscriptions collected to the Victorian Division.

Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No officer of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 264.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005 (Continued)

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Branch was 0.4 measured on a full time equivalent basis. Staffing costs for the branch were transferred to the Victorian Division during 2004 – 2005 in an arrangement that recognises shared accountabilities between the branch and the division.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President	Not Filled
Vice-President (Academic)	Mr. Stafford MCKNIGHT
Vice-President (General)	Ms. Debbie LORD
Branch Secretary	Ms. Judy SWAN
Ordinary Committee Member	Dr. Stephen CAREY
Ordinary Committee Member	Dr. Karen DEAN
Ordinary Committee Member	Dr Jeremy SMITH (by appointment of the Branch Committee)
Ordinary Committee Member	Not Filled
Ordinary Committee Member	Dr Angus McLACHLAN
Ordinary Committee Member	Ms Vicki RICHARDSON
Ordinary Committee Member	Not Filled
Ordinary Committee Member (Academic Staff)	Dr. Steven McEACHERN
Ordinary Committee Member (General Staff)	Not Filled
Ordinary Committee Member (Indigenous)	Not Filled

There were several changes in the composition of the Committee of Management during the financial year. In accordance with the Workplace Relations Act 1996 and the rules of the organisation, elections were held for all of the positions on the Committee of Management at the University of Ballarat Branch.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005 (Continued)

Taking office on 1st October 2004 for a two year term were:

Branch President	Dr Jeremy SMITH
Vice-President (Academic)	Dr Steven McEACHERN
Vice-President (General)	Ms. Debbie LORD
Branch Secretary	Not filled
Ordinary Committee Member	Dr. Stephen CAREY
Ordinary Committee Member	Ms Maxine KINGSTON
Ordinary Committee Member	Not Filled
Ordinary Committee Member	Not Filled
Ordinary Committee Member	Not Filled
Ordinary Committee Member	Not Filled
Ordinary Committee Member	Dr Angus McLACHLAN
Ordinary Committee Member (Academic Staff)	Not Filled
Ordinary Committee Member (General Staff)	Ms Rose COUNSEL
Ordinary Committee Member (Indigenous)	Not Filled

Name JEREMY SMITH

Title BRANCH PRESIDENT

Signature 

Date: 16 / 10 / 2005

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005 (Continued)

Manner of Resignation – s254(2)(c)

Members may resign from the Branch in accordance with Rule 11 (Resignation from Membership) which reads as follows:

11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:

- (a) Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
- (b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.

11.2 A notice of resignation from membership takes effect :

- (a) where the member ceases to be eligible to become a member of the Union
 - (i) on the day on which the notice is received by the Union; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(b) in any other case:

- (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
- (ii) on the day specified in the notice;

whichever is later.

11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005 (Continued)

- 11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.
- 11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not effected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On October 14 2005, the Committee of Management of National Tertiary Education Industry Union – University of Ballarat Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 30th June 2005:

The Committee of Management declares that in relation to the GPFR that, in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of this reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of National Tertiary Education Industry Union, including the rules concerning Branches of that union;
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of National Tertiary Education Industry Union, including the rules concerning Branches of that union;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of National Tertiary Education Industry Union;

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT (Continued)

- (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;
- (vi) No orders for the inspection of financial records have been made by the Commission under section 273 of the RAO Schedule.

For the Committee of Management:

Title of Office Held: *BRAALEH PRESIDENT*

Signature: *[Signature]* _____

Date: *October 15* 2005

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH
PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30th JUNE 2005**

	2005	2004
	\$	\$
Loss from Ordinary Activities	(404)	(436)
Retained Profits at the beginning of the financial year	13,819	14,255
Retained Profits at the end of the financial year	<u>13,415</u>	<u>13,819</u>

The accompanying notes form part of these accounts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH
BALANCE SHEET
AS AT 30th JUNE 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash	2	20,210	21,034
TOTAL CURRENT ASSETS		<u>20,210</u>	<u>21,034</u>
NON CURRENT ASSETS			
Plant & Equipment	3	882	1,152
TOTAL NON-CURRENT ASSETS		<u>882</u>	<u>1,512</u>
TOTAL ASSETS		<u>21,092</u>	<u>22,546</u>
CURRENT LIABILITIES			
Payables	4	1,488	1,250
Employee Provisions	5	3,881	5,169
TOTAL CURRENT LIABILITIES		<u>5,369</u>	<u>6,419</u>
TOTAL LIABILITIES		<u>5,369</u>	<u>6,419</u>
NET ASSETS		<u>15,723</u>	<u>16,127</u>
MEMBERS' FUNDS			
Reserves	6	2,308	2,308
Retained Profits		13,415	13,819
TOTAL MEMBERS' FUNDS		<u>15,723</u>	<u>16,127</u>

The accompanying notes form part of these accounts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH
DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30th JUNE 2005**

	2005	2004
	\$	\$
INCOME		
Gross Member Subscriptions	90,823	87,233
Less : Capitation Fees National Office	(36,813)	(36,430)
Equalisation Adjustment Fund National Office	(2,910)	-
Capitation Fees Victorian Division	(36,916)	(33,491)
Net Member Subscriptions	14,184	17,312
Interest Received	261	193
Other Income	654	7,160
BRANCH INCOME	15,099	24,665
EXPENDITURE		
Audit	1,450	1,300
Bank Charges	267	347
Campaigns / Newsletters	434	196
Depreciation	630	378
Employee Provisions	(1,288)	638
General Office Expenses	421	181
Meetings & Conferences	94	160
Payroll Tax	858	1,358
Photocopying Expenses	187	182
Printing & Stationery	143	115
Salaries & Wages - Employees	10,027	16,037
Superannuation	1,972	3,181
Telephone	156	170
Training	-	723
Workcover	152	135
ORDINARY BRANCH EXPENDITURE	15,503	25,101
LOSS FROM ORDINARY ACTIVITIES	(404)	(436)

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30th JUNE 2005**

	2005	2004
	\$	\$
	Inflows (Outflows)	Inflows (Outflows)
Cash flows from Operating Activities		
Receipts from members	90,823	87,233
Interest received	261	193
Other income	654	7,160
Payments to suppliers & employees	(92,562)	(93,956)
	-----	-----
Net cash provided by operating activities – Note B	(824)	630
	-----	-----
Cash flows from Investing Activities		
Purchases of fixed assets	-	(1,890)
	-----	-----
Net cash (used in) investing activities	-	(1,890)
	-----	-----
Cash flows from Financing Activities	-	-
	-----	-----
Net (decrease) in cash held	(824)	(1,260)
Cash at the beginning of the financial year	21,034	22,294
	-----	-----
Cash at the end of the financial year – Note A	20,210	21,034
	=====	=====

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**STATEMENT OF CASH FLOWS (Continued)
FOR THE YEAR ENDED 30th JUNE 2005**

	2005	2004
	\$	\$
 Note A Reconciliation of Cash		
<p>For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money markets. Cash at the end of the financial year is shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:</p>		
Cash at Bank	20,210	21,034
	-----	-----
	20,210	21,034
	=====	=====
 Note B Reconciliation of net cash provided by operating activities to loss from ordinary activities		
Loss from ordinary activities	(404)	(436)
Non-cash flows in profit from ordinary activities:		
Depreciation	630	378
Changes in Assets & Liabilities:		
Increase / (decrease) in payables	238	50
Increase / (decrease) in provisions	(1,288)	638
	-----	-----
	(824)	630
	=====	=====

The association has no credit stand-by or financing facilities in place.
There were no non-cash financing or investing activities during the period.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30th JUNE 2005**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other authoritative pronouncements of the Australian Accounting Standards Board, the Trustees' accountability requirements under the Unions' Rules and the requirements under the Workplace Relations Act 1996.

The financial report covers the National Tertiary Education Industry Union – University of Ballarat Branch as an individual entity. The National Tertiary Education Industry Union – University of Ballarat Branch is a trade union, recognised by the Australian Industrial Registry and domiciled in Australia.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where stated, current valuations of non-current assets.

The following is a summary of the material accounting policies adopted by the economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Fixed Assets

Depreciation is provided on all fixed assets so as to write off the assets progressively over their estimated economic lives to the Branch. The prime cost method of depreciation is used.

Depreciation rates used for each class of assets are:

Class of asset	Depreciation Rate
Office Furniture and Equipment	20 – 33%

(b) Revenue

Member subscription revenue is recognised when the respective fees have been deducted from the members' wages and salaries.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2005**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(c) Provision for Employee Entitlements

The provision relates to annual leave and long service leave and has been calculated on the basis of actual entitlements under appropriate awards, based on current wage rates.

(d) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(e) Income Tax

No income tax has been provided, as the Branch is exempt from income tax pursuant to section 50-15 of the Income Tax Assessment Act 1997, as amended.

(f) Information to be provided to members or registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-section (1) (2) and (3) of section 272, which reads as follows:

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

(g) Economic Dependency

The Branch is economically dependent on the Victorian Division to fund the payment of its Branch Executive officer.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2005**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(h) Segment Reporting

The reporting entity operates in one business and geographical segment being the provision of trade union services to its members in Victoria.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2005**

	2005 \$	2004 \$
2. CASH ASSETS		
Cash at Bank ANZ Bank	20,110	21,034
Cash at bank Commonwealth Bank	100	-
	<u>20,210</u>	<u>21,034</u>
3. PLANT AND EQUIPMENT		
Office Furniture and Equipment- at cost	5,102	5,102
Less : Accumulated Depreciation	(4,220)	(3,590)
	<u>882</u>	<u>1,512</u>
4. PAYABLES		
Sundry Creditors And Accruals	1,487	1,250
	<u>1,487</u>	<u>1,250</u>
5. EMPLOYEE PROVISIONS		
Annual Leave	2,210	3,776
Long Service Leave	1,662	1,393
	<u>3,872</u>	<u>5,169</u>
6. RESERVES		
Asset Revaluation Reserve	2,308	2,308
	<u>2,308</u>	<u>2,308</u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2005**

7. FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The reporting entity's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate	
	2005	2004	2005	2004
Financial Assets				
Cash at bank	1.95%	1.65%	\$20,210	\$21,034

No financial assets are subject to a fixed interest rate.

(b) Credit Risk

The reporting entity does not have any material credit risk exposure to any single debtor or group of debtors under any financial instruments entered into by the reporting entity.

(c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

8. UNION DETAILS

The registered office of the union is:

University of Ballarat
Branch NTEU Office
University of Ballarat, Gear Avenue
BALLARAT Vic 3353

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH

Scope

The financial report and trustees' responsibility

The financial report comprises the profit and loss statement, balance sheet, detailed statement of income and expenditure statement, statement of cash flows and accompanying notes to the financial statements and the committee of management statement for the National Tertiary Education Industry Union – University of Ballarat Branch for the year ended 30th June 2005.

The trustees of the union are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the associations. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the accounting policies described in Note 1, so as to present a view which is consistent with our understanding of the associations' financial position, and of their performance as represented by the results of their operations and their cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used and described in Note 1, are appropriate for the needs of the members.



INDEPENDENT AUDIT REPORT

**TO THE MEMBERS OF
NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF BALLARAT BRANCH**

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the board of management.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report of the National Tertiary Education Industry Union – University of Ballarat Branch is presented fairly in accordance with:

- (i) applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996, and
- (ii) other mandatory professional reporting requirements.

Lockwood Wehrens

LOCKWOOD WEHRENS
Chartered Accountants
Camberwell

A. Wehrens

ANDREW WEHRENS
Registered Company Auditor 176520
21st October 2005



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ACN 101 133 804
Chartered Accountants / Business Consultants

Lockwood Wehrens
ABN 74 135 421 190
Auditors