



TRANSPARENCY INTERNATIONAL AUSTRALIA

(A Company Limited by Guarantee)

ABN: 23 068 075 525

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2012



TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)

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**TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)**

DIRECTORS' REPORT

The directors present their report together with the financial report of Transparency International Australia ("**the Company**") for the year ended 30 June 2012 and the Auditor's Report thereon.

Directors

The directors, at any time during the financial year, are:

Michael Ahrens	Previously senior partner of law firm Baker & McKenzie, Sydney. Director since 18 May 2004. Chief Executive of Transparency International Australia from 1 March 2006.
AJ Brown	Professor of Public Law, Griffith University. Appointed Director of TI Australia on 24 September 2010.
Jane Ellis Seabrook	Partner, Ashurst. Board Member of WaterAID. Director of Transparency International Australia since 6 February 2008 (previously a Director 2001-2005).
Roger Gyles AO QC	Mediator and Arbitrator, previously a barrister and then a judge of the Federal Court from 1999 until 2008. Appointed Director of TI Australia on 10 November 2010 and Chairman from 1 January 2011.
Grahame Leonard AM	Lawyer and Consultant. Chairman of Readify Pty Ltd, Escrow Angel Pty Ltd, Diffuse Pty Ltd and ADC InnerCircle. Commissioner Victorian Multicultural Commission, Director JNF of Australia Inc, Nirosoft Australia Pty Ltd. And Sunnymarsh Pty Ltd. Chief Executive Officer of Transparency International Australia from 13 May 2003 to 1 March 2006. Director since 11 December 2002.
David Mattiske	Retired Telstra Executive and International Telecommunications Consultant. Director of TI Australia since 6 October 2005.
Elizabeth O'Keeffe	Strategic Management Consultant. Director of TI Australia since 7 August 2006. Granted Leave of Absence 22 June 2011 to 21 December 2011.
Greg Thompson	Director of Australian Volunteers International; Director of TI Australia since 16 June 1995. Executive Director International of TI Australia since 18 November 2009.
Graham Tupper	National Liaison Manager, Australian Conservation Foundation. Former Executive Director, Australian Council for International Development. Director of TI Australia since 6 October 2005.
Harold Werksman	Partner, Holding Redlich; Lawyers. Director of TI Australia since 27 January 2009.
Peter Willis	Barrister. Chairman, Ivanhoe East Primary School Co-Operative Ltd. Director of TI Australia since 20 February 1997.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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DIRECTORS' REPORT (continued)

Directors' Meetings

The number of directors' meetings and number of meetings attended by each of the directors of the Company during the financial year are:

	Number held or eligible to attend	Number attended
Michael Ahrens	5	5
AJ Brown	5	2
Jane Ellis Seabrook	5	3
Roger Gyles AO QC	5	5
Grahame Leonard AM	5	5
David Mattiske	5	5
Elizabeth O'Keeffe	5	3
Greg Thompson	5	5
Graham Tupper	5	4
Harold Werksman	5	3
Peter Willis	5	5

Principal Activities

The Company's principal activities are to promote transparency, accountability and integrity nationally in Australia and globally through the network of Transparency International (TI) by:

- mobilising a broad-based nationwide coalition as part of the global TI movement
- fostering and supporting research, development and dissemination of effective corruption prevention and enforcement
- raising awareness and advocating action by government, business and civil society.

It is a non-profit organisation and accredited as the Australian national chapter of TI, the worldwide movement against corruption. It is funded mainly by subscription income from individual and organisation members.

In Australia, the Company seeks to build a national coalition of those committed to reducing corruption through state-based and national activities mainly in co-operation with other organisations. It does not investigate or expose specific cases but works to improve conduct and systems in Australia and overseas.

Results

The net surplus for the company for the financial year was \$2,886 (2011: surplus of \$11,928).

TRANSPARENCY INTERNATIONAL AUSTRALIA
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DIRECTORS' REPORT (continued)

Review of Operations

Company operations have proceeded as previously (raising awareness of corruption and anti-corruption measures in Australia through newsletters, electronic updates and the website, organising and participating in anti-corruption events and public speaking) with a number of initiatives to continue to strengthen awareness, institutions, systems and the political will to recognise and combat corruption in the Asia Pacific Region and beyond.

Efforts have been continued to increase the number of companies, NGOs and individuals as members of TI Australia and the extent of collaboration with supporters.

Private Sector: During the year the release of new surveys, workshop materials and a new Assurance Framework from the TI Business Integrity program enabled us to actively engage with a number of companies on compliance with anti-bribery laws and good practice techniques for prevention of corruption.

The National Integrity Systems Assessment (NISA) as embodied in the NISA Report entitled *Chaos or Coherence? - Strengths, Opportunities and Challenges for Australia's Integrity Systems* - continues to provide the basis for our efforts to strengthen public integrity. The report's recommendations continue to reflect the priorities of the Chapter. The NISA provided the basis and framework for TIA's proposals for the Australian Government's proposed National Anti-Corruption Plan. Submissions were made to Parliamentary Inquiries by the Australian Government on ACLEI, to the Review of the Effectiveness of Australia's overseas aid program and to a review of the Criminal Code provisions on Foreign Bribery. TI Australia representatives met with visiting delegations for Reviews of Australia's implementation of UNCAC and the OECD Convention on Bribery of Public Officials.

Revenue Transparency - TI Australia welcomed the Australia Government's decision to undertake a trial implementation of the Extractive Industries Transparency Initiative and is represented on the Multi-stakeholder Group for the Pilot.

Internationally Michael Ahrens and Greg Thompson attended the Global Annual Meeting of TI in Berlin in October 2011 and Greg Thompson the TI Asia Pacific Regional Program Meetings in Kuala Lumpur in July 2011 and Seoul in May 2012. The company finalised a new Strategic Plan for 2012 – 2015 and has begun implementation of the Plan.

TI Australia was honoured to host a visit by TI's Chair Huguette Labelle in May 2012 on a visit with TI colleagues to sign a global partnership agreement between TI and AusAID, and for meetings with leading Australian companies and the wider community.

State of affairs

In the opinion of the directors there were no other significant changes or matters in the state of affairs of the Company during the financial year under review not otherwise disclosed in this report or the financial statements.

TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)
DIRECTORS' REPORT (continued)

Derivatives and other financial instruments

The Company does not consider itself exposed in any material manner to any exchange rate fluctuations or interest rate risks.

The Company has strict credit policy, and only deals with reputable banks. [Financing facilities and] operating cash flows are managed to ensure the company is not exposed to any adverse liquidity risks.

Environmental regulation

The Company's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation. However, the Board believes that the Company has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Company.

Events subsequent to balance date

There has not arisen, in the interval between the end of the financial year and the date of this report, any item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company, in future financial years.

Indemnification

Since the end of the previous financial year, the company has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Company, other than that contained in the Company's constitution. Under this the Company indemnifies past and present officers against any liability which results from their service with the Company in that capacity, other than liabilities which the Company is prohibited by law from indemnifying.

Insurance premiums

The Company does not hold any insurance contracts in respect of Directors' and Officers' liability.

Signed in accordance with a resolution of the directors:

.....
Director *Melbourne* *Date*

.....
Director *Melbourne* *Date*



Auditor's Independence Declaration

As lead auditor for the audit of Transparency International Australia Limited for the year ended 30 June 2012, I declare that to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Transparency International Australia Limited during the period.

Paul Lewis
Partner
PricewaterhouseCoopers

Melbourne
2012

PricewaterhouseCoopers, ABN 52 780 433 757
Freshwater Place, 2 Southbank Boulevard, SOUTHBANK VIC 3006, GPO Box 1331, MELBOURNE VIC 3001
T: 61 3 8603 1000, F: 61 3 8603 1999, www.pwc.com.au

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TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2012

	Note	2012	2011
		\$	\$
Subscription Revenue		50,905	46,270
Donated funds		1,366	1,157
Other revenues from ordinary activities		<u>24,683</u>	<u>6,823</u>
Total Revenue		76,954	54,250
Administrative expenses		<u>(74,068)</u>	<u>(42,322)</u>
Surplus/(Deficit) from ordinary activities before related tax expense	2	2,886	11,928
Income tax attributable to operating deficit	1(c)	_____ -	_____ -
Net surplus/(deficit)		<u>2,886</u>	<u>11,928</u>

There were no non-owner transactions entered into during the year which changed the equity of the Company.

The statement of financial performance is to be read in conjunction with the notes to the financial statements set out on pages 11 to 16.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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BALANCE SHEET
AS AT 30 JUNE 2012

	Note	2012 \$	2011 \$
Current Assets			
Cash		120,485	91,783
Receivables	7	<u>13,970</u>	<u>7,863</u>
		<u>134,455</u>	<u>99,646</u>
Non Current Assets			
Fixed assets	6	_____ -	_____ -
Total Assets		<u>134,455</u>	<u>99,646</u>
Current Liabilities			
Payables	8	8,249	3,231
Deferred Subscriptions	9	<u>36,200</u>	<u>9,720</u>
		<u>44,449</u>	<u>12,951</u>
Non Current Liabilities			
Deferred Subscriptions	9	<u>4,020</u>	<u>3,595</u>
Total Liabilities		<u>48,469</u>	<u>16,546</u>
Net Assets		<u>85,986</u>	<u>83,100</u>
Accumulated Surplus			
Accumulated surplus	3	<u>85,986</u>	<u>83,100</u>
Accumulated Surplus		<u>85,986</u>	<u>83,100</u>

The statement of financial position is to be read in conjunction with the notes to the financial statements set out on pages 11 to 16.

TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)

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

	Accumulated surplus	TOTAL \$
Balance at 1 July 2010	71,172	71,172
Net surplus for the year ended 30 June 2011	<u>11,928</u>	<u>11,928</u>
Balance at 30 June 2011	<u>83,100</u>	<u>83,100</u>
Balance at 1 July 2011	83,100	83,100
Net surplus for the year ended 30 June 2012	<u>2,886</u>	<u>2,886</u>
Balance at 30 June 2012	<u>85,986</u>	<u>85,986</u>

The Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements set out on pages 11 to 16.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2012

	Note	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts in the course of operations		114,694	63,272
Interest Received		2,927	5,823
Cash payments in the course of operations		<u>(88,919)</u>	<u>(55,461)</u>
Net cash (used)/provided by operating activities	10	<u>28,702</u>	<u>13,634</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		_____ -	_____ -
Net cash (used in) investing activities		_____ -	_____ -
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by/(used) in investing activities		_____ -	_____ -
Net (decrease)/increase in cash held		<u>28,702</u>	<u>13,634</u>
Cash at the beginning of the financial year		<u>91,783</u>	<u>78,149</u>
Cash at the end of the financial year		<u>120,485</u>	<u>91,783</u>

The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 11 to 16.

TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1 STATEMENT OF ACCOUNTING POLICIES

The significant policies adopted in the preparation of these financial statements are:

(a) Basis of preparation

In the opinion of the directors, Transparency International Australia is not a reporting entity. The financial report of the Company has been drawn up as a special purpose financial report for distribution to the members and for the purposes of fulfilling the requirements of the Corporations Act 2001.

The financial report has been prepared on the accrual basis of accounting as defined in AASB 108 Accounting Policies, using the historical cost convention and a going concern assumption. Except where stated, it does not take into account changing money values or current valuations of non-current assets.

The accounting policies have been consistently applied and except where there is a change in accounting policy, are consistent with those of the previous year.

The financial report has been prepared in accordance with AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, AASB 1031 Materiality and AASB 1048 Interpretation of Standards which apply to all entities required to prepare financial reports under the Corporation Act 2001 and other applicable accounting standards and Urgent Issues Group interpretations with the exception of the disclosure requirements in the following:

AASB 7	Financial Instruments - Disclosures
AASB 8	Operating Segments
AASB 139	Financial Instruments – Recognition and Measurement
AASB 124	Related Party Disclosures
AASB 132	Financial Instruments: Presentation

There are no new Australian Accounting Standards or interpretations that have been issued but are not yet effective with an expected material impact on the Company's financial report in the period of initial application.

(b) Revenue recognition

Revenue consists of subscriptions and project grants received. Subscription revenue is brought to account over the period of subscription.

(c) Income taxes

Based on advice received the directors believe the Company to be tax exempt.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Receivables

The collectibility of debts is assessed at balance date and specific provision is made for any doubtful accounts.

Other receivables to be settled within 60 days are carried at amounts due.

(e) Depreciation

Plant and Equipment are depreciated over their estimated useful lives. Plant and equipment are first depreciated in the year of acquisition using the straight line method. The depreciation rate used for plant and equipment is 20%.

(f) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of part of the acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

The Company became registered for GST on 1 May 2003.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2 SURPLUS FROM ORDINARY ACTIVITIES

	2012	2011
	\$	\$
Operating surplus has been arrived at after including:		
Revenue from operating activities:		
Subscription revenue	50,905	46,270
Interest income	2,927	5,823
Other revenue	<u>23,122</u>	<u>2,157</u>
	<u>76,954</u>	<u>54,250</u>
Operating expenses:		
Administrative expenses	<u>74,068</u>	<u>42,322</u>
Included within administrative expenses		
Depreciation expense	-	-

No single appeal or other form of fundraising for a designated purpose generated 10% or more of total income for the year.

3 ACCUMULATED SURPLUS

	2012	2011
	\$	\$
Accumulated surplus at beginning of year	83,100	71,172
Surplus/(Deficit) for the year	<u>2,886</u>	<u>11,928</u>
Accumulated surplus at end of year	<u>85,986</u>	<u>83,100</u>

4 AUDITOR'S REMUNERATION

Audit and other services have been provided without charge by PricewaterhouseCoopers.

5 RELATED PARTIES

The names of persons holding the position of director of the Company during the financial year are:

Michael Ahrens
AJ Brown
Jane Ellis Seabrook
Roger Gyles AO QC
Grahame Leonard AM
David Mattiske
Elizabeth O'Keeffe
Greg Thompson
Graham Tupper
Harold Werksman
Peter Willis

TRANSPARENCY INTERNATIONAL AUSTRALIA
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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Directors' remuneration

The number of directors of the Company whose income from the Company falls within the following bands:

	2012	2011
\$0 - \$9,999	11	13

Loans to directors

No loans were made to directors during the year.

Other transactions with the Company

The directors had no other transactions with the Company during the year, other than authorised reimbursement of out of pocket expenses.

6 PLANT AND EQUIPMENT

	2012	2011
	\$	\$
Computers, books and journals at cost	5,175	5,175
Less: Accumulated depreciation	<u>(5,175)</u>	<u>(5,175)</u>
Total written down value of plant and equipment	<u>-----</u> -	<u>-----</u> -

7 RECEIVABLES

	2012	2011
	\$	\$
Accounts receivable	13,970	5,863
Other receivables	<u>-----</u> -	<u>2,000</u>
	<u>13,970</u>	<u>7,863</u>

8 PAYABLES

	2012	2011
	\$	\$
Accounts payable	5,588	1,493
GST payable	<u>2,661</u>	<u>1,738</u>
Total payables	<u>8,249</u>	<u>3,231</u>

TRANSPARENCY INTERNATIONAL AUSTRALIA
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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

9 DEFERRED SUBSCRIPTIONS

	2012	2011
	\$	\$
Current	36,200	9,720
Non Current	<u>4,020</u>	<u>3,595</u>
Total deferred subscriptions	<u>40,220</u>	<u>13,315</u>

Deferred subscription revenue relates to subscription periods that extend through 2012/2013 and subsequent years.

10 NOTES TO STATEMENT OF CASH FLOWS

Reconciliation of surplus/deficit from ordinary activities after income tax to net cash provided by operating activities

	2012	2011
	\$	\$
Surplus/(Deficit) from ordinary activities after income tax	2,886	11,928
Add back non-cash items:		
Depreciation expense	<u>-</u>	<u>-</u>
Net cash provided by operating activities before change in assets and liabilities	<u>2,886</u>	<u>11,928</u>
Change in assets and liabilities during the financial year		
(Increase)/Decrease in receivables	(6,107)	2,269
Increase/(Decrease) in payables	5,018	(3,318)
Increase/(Decrease) in deferred subscriptions	<u>26,905</u>	<u>2,755</u>
Net cash provided by operating activities	<u>28,702</u>	<u>13,634</u>

11 A COMPANY LIMITED BY GUARANTEE

Each member undertakes to contribute to the property of the Company if the Company is wound up whilst they are a member, or within one year after they cease to be a member, for payment of the Company's debts and liabilities contracted before they cease to be a member such amount as may be required, but not exceeding \$10.

This includes the costs, charges and expenses of winding up the Company and for the adjustment of the rights of the contributories among themselves.

Each member has one vote at any general meeting of the Company.

TRANSPARENCY INTERNATIONAL AUSTRALIA
(A Company Limited by Guarantee)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

12 OTHER INFORMATION

The Company is incorporated and domiciled in Australia. The Company has no paid employees as Directors and staff perform all services pro bono. Certain administrative tasks are subcontracted.

The address of the Company's registered office is the Level 5, Deutsche Bank Place, 126 Phillip Street, Sydney NSW 2000.

TRANSPARENCY INTERNATIONAL AUSTRALIA
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DIRECTORS' DECLARATION

As stated in Note 1(a) to the financial statements, in the directors' opinion, the Company is not a reporting entity because there are no users dependent on general purpose financial reports. This is a special purpose financial report that has been prepared to meet *Corporations Act 2001* requirements.

The financial report has been prepared in accordance with Accounting Standards and mandatory professional reporting requirements to the extent described in Note 1(a).

In the directors' opinion:

- (a) the financial statements and notes set out on pages 7 to 16 are in accordance with the *Corporations Act 2001*, including:
 - (i) complying with Accounting Standards, the *Corporations Regulations 2001* and other mandatory professional reporting requirements; and
 - (ii) giving a true and fair view of the company's financial position as at 30 June 2012 and of their performance for the financial year ended on that date; and
- (b) there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and

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

Director

Director

Melbourne

2012



Independent auditor's report to the members of Transparency International Australia Ltd

Report on the financial report

We have audited the accompanying financial report, being a special purpose financial report, of Transparency International Australia (the company), which comprises the balance sheet as at 30 June 2012, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members.

The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

Our procedures include reading the other information in the Annual Report to determine whether it contains any material inconsistencies with the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Independent auditor's report to the members of Transparency International Australia Ltd (continued)

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

Auditor's opinion

In our opinion, the financial report of Transparency International Australia is 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 to the extent described in Note 1 and complying with the *Corporations Regulations 2001*.

Basis of accounting and restriction on distribution and use

Without modifying our opinion, 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 *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members of Transparency International Australia.

PricewaterhouseCoopers

Paul Lewis
Partner

Melbourne
2012