



THE ORGAN HISTORICAL TRUST OF AUSTRALIA

ABN 99 005 443 372

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

THE ORGAN HISTORICAL TRUST OF AUSTRALIA

(A company limited by guarantee)

ABN 99 005 443 372

DIRECTORS' REPORT

The Directors of The Organ Historical Trust of Australia Ltd present their report together with the financial statements for the financial year ended 30 June 2021.

DIRECTORS

The names and particulars of the directors in office during the financial year and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated. The year of appointment, qualifications, experience, and special responsibilities of each Director are:

Year

2005	Andrew Bainbridge, BMus, GradDipEd, FTCL, LMusA
2020	Dr Andrew Cichy, DPhil, MSt Oxon, BMus(Hons), BCom WAust, SFHEA, GAICD
2004	Simon Colvin
1989	Christopher Cook, BMus, FTCL, LMusA
1990	Dr Geoffrey Cox, BA, BMus, DPhil, FTCL, LMusA, ARCO, FRSCM - <i>Redundant organs coordinator</i>
2007	Andrew Davidson, Dip Law, FAIL, ACertCM - <i>Membership Secretary</i>
1991	Pastor de Lasala, OAM, BA, DipEd, LTCL, AMusA
2006	Bruce Duncan, JP, ELM, DipInd, LAQMS, DipAcct, AIMM
2019	Rodney Ford
1995	Dr Phillip Gearing, MMus, PhD, LTCL, ARCO
2009	Andrew Georg, BMus, LMusA
2014	James Goldrick, BMus, GradDipEd
2009	Peter Guy, BMus, AMusA, ACertCM
1983	Dr Kelvin Hastie, OAM, MPhil, MA, PhD, DipEd
2000	Steven Kaesler, OAM, AssDipCivEng - <i>Chair</i>
1996	Hugh Knight, BE - <i>Appeals coordinator</i>
2019	Michael Loffler, BBus (Acc), CPA, CTA
1978	John Maidment, OAM, BA, ARMIT - <i>OHTA News editor</i>
2013	Dominic Perissinotto, BMus, MMus, DipEd, FTCL, LMusA, ARCM, AMusA - <i>Secretary</i>
2001	Mark Quarmby, BMus, LDipA, LTCL, AMusA - <i>Webmaster</i>
2015	Christopher Trikilis, BMus, Bteach

PRINCIPAL ACTIVITIES

The principal activities of the company during the financial year were: managing funds to restore historic organs, organising an annual conference which had to be deferred to next year, the triannual publication of the OHTA News, completing restoration of the Wolff chamber organ in South Australia and updating the website.

SHORT TERM OBJECTIVES

- Raise sufficient funds to complete major projects
- Involvement in the production of revised editions of the Gazetteer of Pipe Organs in Australia, which lists all of the known pipe organs in the country and the upgrading of organ entries on the OHTA website
- Involvement with governments in making legislative provision for preservation and in providing grants for restoration work.

LONG TERM OBJECTIVES

- To preserve historic pipe organs and organ building records
- To stimulate public interest in pipe organs which are of national or local importance
- To encourage scholarly research into the history of the organ, its musical use, and organ music

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DIRECTORS' REPORT continued

STRATEGIES TO ACHIEVE OBJECTIVES

To achieve these objectives, the Company adopted the following strategies:

- Offer an advisory role in the restoration and preservation of historic organs with designated members offering an expert consultancy role and to monitor and advise on redundant organs
- Promote a Foundation Fund and Australian Organ Centre
- Facilitate Australian organ builders to develop exemplary restoration skills and to attain an outstanding level of competence
- Publish a regular journal and maintain a resource filled website which encourages researchers to produce scholarly articles
- Conduct an annual conference
- Record CDs and DVDs of musical performances on historic organs to stimulate interest in pipe organs
- Offer an award for research into the history of organ building in Australia
- Manage the Christopher Dearnley Award to promote recordings of Australian organs and organ music
- Make approaches to government and philanthropic bodies for grants and donations
- Maintain a close working relationship with such bodies as the Heritage Council of New South Wales, the National Trust of Australia and Heritage Victoria.

PERFORMANCE MEASURES

- Reports to meetings of directors and articles in *OHTA News* and on the website providing details of organs under threat and progress with conservation and restoration work
- Amount of funds raised for specific projects
- Level of participation at the annual conference and sales of publications indicate the level of public interest
- Quality of articles and other resources published
- Number of recorded hits on the OHTA website

DIRECTORS' MEETINGS

The number of meetings of the Board of Directors held during the year were two, and the number of meetings attended by each director were:

Andrew Bainbridge	2	James Goldrick	2
Dr Andrew Cichy	2	Peter Guy	1
Simon Colvin	2	Dr Kelvin Hastie OAM	2
Christopher Cook	2	Steven Kaesler OAM	2
Dr Geoffrey Cox	2	Hugh Knight	2
Andrew Davidson	2	Michael Loffler	2
Pastor de Lasala OAM	1	John Maidment OAM	2
Bruce Duncan	-	Dominic Perissinotto	2
Rodney Ford	2	Mark Quarmby	2
Dr Phillip Gearing	2	Christopher Trikilis	1
Andrew Georg	1		

CONTRIBUTION ON WINDING UP

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstanding obligations of the company.

AUDITOR'S INDEPENDENCE DECLARATION

The auditor's independence declaration for the year ended 30 June 2021 has been received and is attached to this Directors' Report.

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



Director, Chair.....

Steven Kaesler OAM

Dated this 10th day of September 2021

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Financial Statements for the year ended 30 June 2021

Statement of Comprehensive Income

	2021	2020
	\$	\$
Revenue and other income		
Annual Subscriptions	14,519	14,476
Conference revenue	-	33,800
Administration Fees	4,298	-
Sale of Publications	70	282
Sundry Income	65	1
	<u>18,952</u>	<u>48,559</u>
Interest	88	334
Total revenue and other income	<u>19,040</u>	<u>48,893</u>
Expenditure		
Auditor's Fees	2,737	2,453
Accounting Fees	2,400	2,400
Bank fees & Credit Card Charges	460	628
Conference costs	-	19,123
Insurance	715	725
OHTA News	11,978	14,047
Postage, Printing & Stationery	613	418
Travel	-	475
Web site	520	1,138
	<u>19,423</u>	<u>41,407</u>
Total expenditure	<u>19,423</u>	<u>41,407</u>
Net Operating Surplus / (Deficit) for the year	(383)	7,486
Non-Operating Income		
Bequests Received	-	15,000
	<u>-</u>	<u>15,000</u>
Total Net Surplus / (Deficit) for the year	<u>(383)</u>	<u>22,486</u>
Other Comprehensive Income	-	-
Total Comprehensive Surplus / (Deficit) for the year	<u>(383)</u>	<u>22,486</u>

The accompanying notes form part of these financial statements.

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Financial Statements for the year ended 30 June 2021

Statement of Financial Position as at 30 June 2021

	Note	2021 \$	2020 \$
Current Assets			
Cash and cash equivalents	5	132,456	127,706
Term Deposits	6	63,248	62,947
Prepaid conference expenses		400	400
Interest Receivable		6	48
Total current assets		<u>196,110</u>	<u>191,101</u>
Total Assets		<u>196,110</u>	<u>191,101</u>
Current Liabilities			
Trade and other payables		2,636	2,429
Trust Funds Controlled by OHTA	7	109,167	103,982
Unearned conference revenue		-	-
Total current liabilities		<u>111,803</u>	<u>106,411</u>
Total Liabilities		<u>111,803</u>	<u>106,411</u>
Net Assets		<u><u>84,307</u></u>	<u><u>84,690</u></u>
Members Fund & Equity			
Retained earnings		76,807	77,190
Conference Reserve		<u>7,500</u>	<u>7,500</u>
Total members fund		<u><u>84,307</u></u>	<u><u>84,690</u></u>

The accompanying notes form part of these financial statements.

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Financial Statements for the year ended 30 June 2021

Statement of Changes in Equity

	Retained Earnings	Conference Reserve	Total
	\$	\$	\$
Balance at 1 July 2019	69,704	7,500	77,204
Comprehensive deficit for the year	22,486		22,486
Transfer to Foundation Fund	(15,000)		(15,000)
Balance at 30 June 2020	77,190	7,500	84,690
Comprehensive surplus for the year	(383)		(383)
Transfer to Foundation Fund	-		-
Balance at 30 June 2021	76,807	7,500	84,307

The accompanying notes form part of these financial statements.

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Financial Statements for the year ended 30 June 2021

Statement of Cash Flows

	Note	2021 \$	2020 \$
Cash Flows from Operating Activities			
Receipts from members and others		24,137	73,475
Payments to suppliers and others		(19,216)	(44,813)
Interest received		130	415
Net Cash (used in) / generated by Operating Activities		<u>5,051</u>	<u>29,077</u>
Cash Flows from Investing Activities			
Payments to acquire financial assets		<u>(301)</u>	<u>(1,030)</u>
Net Cash used in investing activities		<u>(301)</u>	<u>(1,030)</u>
Cash Flows from Financing Activities			
Net Cash used in financing activities		<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents		4,750	28,047
Cash and cash equivalents at the beginning of the financial year		<u>127,706</u>	<u>99,659</u>
Cash and cash equivalents at the end of the financial year	5	<u>132,456</u>	<u>127,706</u>
Notes to the Cash Flow Statement			
Reconciliation of net cash flow from operations with surplus			
Surplus from operating activities:		(383)	22,486
Changes in assets and liabilities			
(Increase) / decrease in prepayments		-	(400)
Increase / (decrease) in trade and other payables		207	(6)
Increase / (decrease) in unearned revenue		-	(6,550)
Increase in trust funds controlled by OHTA		5,185	13,466
(Increase) / Decrease in receivables		<u>42</u>	<u>81</u>
Net cash (used in) / generated by operating activities		<u>5,051</u>	<u>29,077</u>

The accompanying notes form part of these financial statements.

THE ORGAN HISTORICAL TRUST OF AUSTRALIA

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Financial Statements for the year ended 30 June 2021

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Organ Historical Trust of Australia (OHTA) is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia.

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements have been prepared in accordance with the following applicable Australian Accounting Standards, which the directors have determined are appropriate to meet the needs of members:

AASB 15:	Revenue from Contracts with Customers
AASB 101:	Presentation of Financial Statements
AASB 107:	Statement of Cash Flows
AASB 108:	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 110:	Events after the Reporting Period
AASB 118:	Revenue
AASB 1031:	Materiality
AASB 1048:	Interpretation of Standards
AASB 1054:	Australian Additional Disclosures
AASB 1058:	Income of Not-For-Profit Entities

No other accounting standards or other authoritative pronouncements of the Australian Accounting Standards Board have been applied. These accounting standards have been applied consistently with those of previous periods unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. All amounts are presented in Australian dollars unless otherwise noted.

2. Members

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstanding obligations of the company. At 30 June 2021 the number of members was 205 (2020: 208). The total amount that members of the company are liable to contribute if the company is wound up is therefore \$10,250 (2020: \$10,400)

3. Income Tax

The Company is exempt from Income Tax under the relevant provisions of the Income Tax Assessment Act 1997. It holds deductible gift recipient status as a charitable institution and is listed with the Australian Charities and Not-for-profits Commission.

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Financial Statements for the year ended 30 June 2021

Notes to the Financial Statements (continued)

4. Dividends Paid

Under the terms of its Memorandum and Articles of Association the company is prohibited from declaring dividends.

	<u>2021</u>	<u>2020</u>
	\$	\$
5. Cash and Cash Equivalents		
ANZ No1 Account	35,303	35,555
ANZ Trust Account	58,285	53,301
Online saver account	38,867	38,848
Direct Deposit Account	1	2
Total cash and cash equivalents	<u>132,456</u>	<u>127,706</u>
6. Investments		
ANZ Bank Term Deposit	63,248	62,947
Total Term Deposits	<u>63,248</u>	<u>62,947</u>
7. Trust Funds controlled by OHTA		
Dearnley Award Fund	4,260	3,874
OHTA Trust Fund	22,964	22,357
Matthews' Scholarship Fund	16,565	16,497
Wolff Chamber Organ Appeal	2,665	1,782
Adelaide Hill Organ Appeal	29,898	29,898
OHTA Foundation Fund	31,175	28,628
Australian Pipe Organ Centre	1,640	946
	<u>109,167</u>	<u>103,982</u>
Represented by:		
ANZ Bank Term Deposit:	63,248	62,947
ANZ Trust Account	58,285	53,301
	<u>121,533</u>	<u>116,248</u>
Leaving a Surplus cover of:	12,366	12,266

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Financial Statements for the year ended 30 June 2021

Notes to the Financial Statements (continued)

8. Hill & Son Organ Restoration Project

The organ, which was housed in the Adelaide Town Hall, is undergoing restoration. The Organ Historical Trust of Australia is the custodian of the organ during the restoration project. The Barossa Council and the Barossa Regional Gallery provide the site for the organ within the Soldiers Memorial Hall Complex in Tanunda.

Tax-deductible donations are received by the Organ Historical Trust of Australia and held in trust. These moneys are used to fund the costs and volunteers make a significant in-kind contribution to the effort. At 30 June 2021, the Organ Historical Trust of Australia has \$29,898 in trust to fund future restoration costs. The organ is not recognized as an asset of the Organ Historical Trust of Australia as all the tests necessary from an accounting perspective are not met. Consequently it is not shown in the Statement of Financial Position nor are donations reflected as income in the Income Statement.

9. Trust Funds held on behalf of Project Entities

	2021	2020
	\$	\$
Immaculate Conception Catholic Church, Carcoar	2,960	4,780
St Andrew's Anglican Church, Summer Hill	1,450	-
St Stephen's Anglican Church, Richmond	1,535	5,833
St Peter's Lutheran Church, Stawell	46,160	70,603
St Thomas' Anglican Church, North Ipswich	4,560	4,560
Total trust funds	<u>56,665</u>	<u>85,776</u>

Trust funds held on behalf of project entities have not been included in the Statement of Financial Position as this money does not belong to OHTA.

10. Wolff Chamber Organ

The Wolff Chamber Organ was a redundant wreck purchased by OHTA on 23 June 2011 for \$3,600. Tax deductible donations have since been received by OHTA and held in trust to fund its restoration. The organ restoration project is essentially now complete. The balance of the funds at 30 June 2021 is \$2,665. This is expected to be transferred to a new project in the coming year after appropriate approval has been given. The organ has been given to the National Trust on a long term loan and housed at their Collingrove Homestead in Angaston, South Australia. The organ isn't recognized as an asset of OHTA. Consequently it isn't shown on the Statement of Financial Position nor are donations reflected as income in the Statement of Comprehensive Income.

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Financial Statements for the year ended 30 June 2021

DIRECTORS' DECLARATION

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 described in Note 1 to the financial statements.

The Directors of the company declare that:

1. The attached financial statements and notes thereto are in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with the Australian Accounting Standards as described in Note 1 to the financial statements; and
 - (b) give a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
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.

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



Director.....
Steven Kaesler OAM

Dated this 10th day of September 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ORGAN HISTORICAL TRUST OF AUSTRALIA

Report on the financial report

Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of the Organ Historical Trust of Australia, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes, and the directors' declaration.

In our opinion, subject to the effects of such adjustment, if any, as might have been determined to be necessary had the limitations discussed in the Basis for Qualified Opinion paragraph not existed, the financial report of the Organ Historical Trust of Australia is in accordance with the ACNC Act 2012, including:

- i. Giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- ii. Complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for the Organ Historical Trust of Australia to maintain an effective system of internal control over revenue and other income fundraising activities conducted as part of their operations until their initial entry in the accounting records. Accordingly, our audit in relation to revenue and other income fundraising activities was limited to amounts recorded.

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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *ACNC Act 2012*. As a result, the financial report may not be suitable for another purpose.

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 and the *Australian Charities and Not-for-profits*

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Commission Act 2012 (ACNC Act) and for such internal control as the directors determine is necessary to enable the preparation of the 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 ability of the Company 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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 those charged with governance 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 the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



MALCOLM MATTHEWS

Launceston

Dated this 7th day of October 2021

Auditor's Independence Declaration Under Division 60 of the Australian Charities and Not-For-Profits Commission Act 2012 to the Directors of The Organ Historical Trust of Australia

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been no contraventions of:

- (a) the auditor independence requirements as set out in Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



MALCOLM MATTHEWS

Launceston

Dated this 7th day of October 2021

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