

QUAKER SERVICE AUSTRALIA INCORPORATED
ABN 35 989 797 918

FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2013

QUAKER SERVICE AUSTRALIA INCORPORATED
ABN 35 989 797 918

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QUAKER SERVICE AUSTRALIA INCORPORATED

MANAGEMENT COMMITTEE'S REPORT

Your committee members submit the financial report of the QUAKER SERVICE AUSTRALIA INCORPORATED for the financial year ended 30 September 2013.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Michael Morrissey (Appointed Convenor 20/09/13)

Kay de Vogel (Resigned Convenor 20/09/13)

Garry Duncan (Appointed Treasurer 20/09/13)

Jackie Perkins (Staff)

John Dundas (Volunteer Staff)

Mavis Barnard (Appointed 18/08/09)

Therese Douglas (Completed Term 07/01/13)

David Cooper (Completed Term 07/01/13)

Elaine Polglase (Appointed 20/06/11)

Tom Dundas (Appointed 18/04/11)

Michael Wilson (Completed Term 07/01/13)

Glyn Naunton (Appointed 07/01/13)

Audrey Wilson (Appointed 07/01/13)

Public Officer and non committee member Jane Drexler (12/01/11).

The Regional Meeting Quaker Service Committee Representatives and Convenors are :-

	<u>Representatives</u> (Who are also members of the Committee)
Canberra	Kay de Vogel
Queensland	Marian James
South Australia	Priscilla Jordan
New South Wales	Mavis Barnard
Tasmania	Barbara Wilde
Victoria	Helen Irvine
West Australia	Christina Lyall

Ex-officio Presiding Clerk Australia Yearly Meeting – Maxine Cooper (Completed Term 12/1/2013), Julian Robertson from 12/1/13, Australia Yearly Meeting Secretary Susan Addison.

Principal Activities

The principal activity of the association during the financial year was the provision of aid for humanitarian projects in Australia and overseas.

Significant Changes

No significant change in the nature of these activities occurred during the year

Operating Result

The deficit from ordinary activities after providing for income tax amounted to \$168,853.

Review of Operations

During the current year the association has continued to provide services in line with our vision and mission and also in line with the view of a not-for-profit organisation. The deficit recognised during the current year was a result of a number of contributing factors.

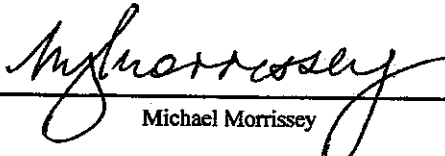
These factors included;

- the receipt of the AusAID funding during the 2011-12 financial year, and subsequent expenditure during the 2012-13 year,
- changes in the AusAID funding arrangement with 20% being withheld until approval of the 2012-13 Annual Performance Report,
- receipt of around \$50,000 bequest from a donor towards the end of the 2012 year,
- the concentrated effort of the Committee Members to fund projects from the Aboriginal Concerns Fund related to the domestic indigenous program from the accumulated available funds of the association,
- an increase in the amount sent to QSA's own Overseas Aid Fund projects, again from carry over accumulated available funds of the association.

After Balance Date Events

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

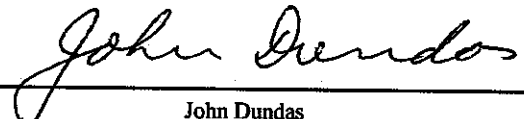
Signed in accordance with a resolution of the Members of the Committee:



Michael Morrissey



Garry Duncan



John Dundas

Dated this 14th day of December 2013

14th December 2013

Management Committee
Quaker Service Australia Incorporated
119 Devonshire Street
SURRY HILLS NSW 2010

Dear Management Committee,

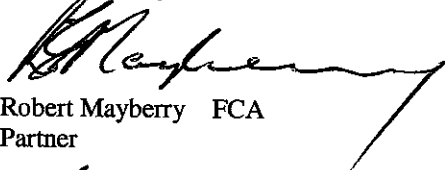
Auditor's Independence Declaration under section 307C of the *Corporations Act 2001*

In accordance with section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of Quaker Service Australia Incorporated.

As lead audit partner for the audit of the financial statements of Quaker Service Australia Incorporated for the financial year ended 30 September 2013, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

Yours sincerely,



Robert Mayberry FCA
Partner



Nexia Court & Co
Chartered Accountants

Sydney Office

Level 16, 1 Market Street, Sydney NSW 2000
PO Box H195, Australia Square NSW 1215
p +61 2 9251 4600, f +61 2 9251 7138
info@nxiacourt.com.au, www.nexia.com.au

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QUAKER SERVICE AUSTRALIA INCORPORATED

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	Notes	2013 \$	2012 \$
Operating activities			
REVENUE			
Donations and gifts			
- Monetary		338,803	354,181
- Non-monetary		-	-
Legacies and bequests		5,127	54,100
Grants			
- AUSAID		240,000	300,000
- Other Australian		-	-
- Other overseas		-	-
Investment income - Interest from financial institutions		15,717	19,363
Other Income		-	-
Revenue for International Political or Religious Adherence Promotion Programs		-	-
Total Revenue		599,647	727,644
EXPENSES			
International Aid and Development Programs Expenditure			
International Programs			
- Funds to international programs		(572,827)	(496,396)
- Program support costs		(28,062)	(29,810)
Community Education		(4,752)	(3,308)
Fund raising costs			
- public	1(g)	(4,787)	(4,888)
- Government, multilateral and private		(4,429)	(5,722)
Accountability and Administration	2	(4,092)	(4,884)
Non-Monetary Expenditure		-	-
Total International Aid and Development Programs Expenditure		(618,949)	(545,008)
Employee benefits expense		(87,644)	(96,809)
Depreciation and amortisation expenses		(407)	(506)
Non-monetary Expenditure		-	-
Expenditure for International Political or Religious Adherence Promotion Programs		-	-
Domestic Programs Expenditure (Inc Monetary and Non Monetary)		(61,500)	(32,900)
Total expenses		(768,500)	(675,223)
(Shortfall)/excess of revenue over expenses from continuing operations before income tax		(168,853)	52,421
Income tax expense	1(b)	-	-
(Shortfall)/excess of revenue over expenses from continuing operations		(168,853)	52,421
Other comprehensive income			
Other comprehensive income		-	-
Total comprehensive income for the year		(168,853)	52,421

The accompanying notes form part of these financial statements.

QUAKER SERVICE AUSTRALIA INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2013**

	Notes	2013 \$	2012 \$
CURRENT ASSETS			
Cash and cash equivalents	3	246,805	423,858
Other financial assets	4	301,418	288,061
Trade and other receivables		-	-
Inventories		-	-
Assets held for sale		-	-
TOTAL CURRENT ASSETS		548,223	711,919
NON-CURRENT ASSETS			
Property, plant and equipment	5	1,568	1,747
Trade and other receivables		-	-
Other financial Assets		-	-
Investment property		-	-
Intangibles		-	-
Other non-current assets		-	-
TOTAL NON-CURRENT ASSETS		1,568	1,747
TOTAL ASSETS		549,791	713,666
CURRENT LIABILITIES			
Trade and other payables	6	2,198	290
Current tax liabilities		-	-
Other financial liabilities		-	-
Other		-	-
Provisions	7	27,572	24,502
Borrowings		-	-
TOTAL CURRENT LIABILITIES		29,770	24,792
NON-CURRENT LIABILITIES			
Provisions		-	-
Payables		-	-
Borrowings		-	-
Other financial liabilities		-	-
Other		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		29,770	24,792
NET ASSETS		520,021	688,874
EQUITY			
Reserves	8	112,000	80,000
Retained earnings	9	408,021	608,874
TOTAL EQUITY		520,021	688,874

The accompanying notes form part of these financial statements.

QUAKER SERVICE AUSTRALIA INCORPORATED
ABN 35 989 797 918

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2013

	Notes	Retained Earnings \$	Reserves \$	Other \$	Total \$
2013					
Balance at 1 October 2012		608,874	80,000	-	688,874
Shortfall of revenue over expenditure	9	(168,853)	-	-	(168,853)
Transfer to reserves	8	(32,000)	32,000	-	-
Balance at 30 September 2013		<u>408,021</u>	<u>112,000</u>	-	<u>520,021</u>
2012					
Balance at 1 October 2011		556,453	80,000	-	636,453
Excess of revenue over expenditure	9	52,421	-	-	52,421
Transfer to reserves	8	-	-	-	-
Balance at 30 September 2012		<u>608,874</u>	<u>80,000</u>	-	<u>688,874</u>

The accompanying notes form part of these financial statements.

QUAKER SERVICE AUSTRALIA INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	Notes	2013 \$	2012 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Bequests		5,127	54,100
Grant			
-AusAID		240,000	300,000
- Other Australian		-	-
- Other Overseas		-	-
Donations received		338,803	354,181
Disbursements of payment		(763,115)	(650,755)
Interest received		15,717	19,363
Net cash used by operating activities	10(a)	<u>(163,468)</u>	<u>76,889</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Payment for property, plant and equipment		<u>(228)</u>	<u>(363)</u>
Net cash used in investing activities		<u>(228)</u>	<u>(363)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		<u>-</u>	<u>-</u>
Net cash provided by financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		(163,696)	76,526
Cash at beginning of financial year		<u>711,919</u>	<u>635,393</u>
Cash at end of financial year	(a)	<u>548,223</u>	<u>711,919</u>
(a) Reconciliation of cash			
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Cash and cash equivalents		246,805	423,858
Financial assets		<u>301,418</u>	<u>288,061</u>
		<u>548,223</u>	<u>711,919</u>

The accompanying notes form part of these financial statements.

QUAKER SERVICE AUSTRALIA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2013

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Council for International Development Code of Conduct Financial Standards, the Associations Incorporation Act 2009 and the Constitution. It has been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, other appropriate professional reporting requirements and the historical cost convention. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year.

The financial report is for the entity QUAKER SERVICE AUSTRALIA INCORPORATED as an individual entity. QUAKER SERVICE AUSTRALIA INCORPORATED is an association incorporated in New South Wales under the Associations Incorporation Act 2009.

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report.

Compliance with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial statements of Quaker Service Australia Incorporated comply with Australian Accounting Standards – Reduced Disclosure Requirements as issued by the Australia Accounting Standards Board (AASB).

Early adoption of standards

The association elected to apply the following pronouncements from the annual reporting period beginning 1 October 2009:

- AASB 1053 Application of Tiers of Australian Accounting Standards and AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

The adoption of AASB 1053 allowed the entity to remove a number of disclosures. There was no other impact on the current or prior year financial statements.

Accounting Policies

(a) Revenue

Revenue from sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

Other revenue is recognised when the right to receive the revenue has been established.

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

(b) Income Tax

The association is endorsed as an income tax exempt charity.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(d) Property, Plant and Equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Depreciation

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use.

(e) Financial Assets

Available-for-sale financial assets

All investments are classified as available-for-sale financial assets. Available-for-sale financial assets are reflected at fair value unless the fair value cannot be reliably measured.

QUAKER SERVICE AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

2013 2012
\$ \$

(f) Donated services

The association partly relies on voluntary services of its supporters. These services are not brought to account.

Overseas Development Work

However, the management committee estimates that the volunteer time devoted to overseas development work, calculated according to the Australian pay rate as outlined in the Department of Foreign Affairs and Trade, ENGOPI, for the financial year was \$1,557.75.

Community Education

The committee also estimates that donated volunteer time devoted to Community Education was \$2,391.72. This is in addition to the Community Education expense (\$4,752.00), shown under Disbursements in the Statement of Profit or Loss and Other Comprehensive Income (page 4), giving a total amount for Community Education of \$7,143.72.

(g) Disbursements

Project disbursements are accounted for when paid and administration costs taken up as incurred.

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities which are disclosed as operating cash flows.

(i) Comparative Figures

When required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

2013 2012
\$ \$

NOTE 2: ACCOUNTABILITY AND ADMINISTRATION

Audit fees	5,550	5,250
Bank and credit card fees	1,348	1,228
Computer expenses	2,671	2,581
General expenses	1,461	970
Insurance	3,386	2,796
Office expenses	5,842	3,724
Rent	2,607	4,200
Subscriptions	5,884	8,315
Telephone	1,323	1,208
Training expenses	-	666
Travelling expenses	1,864	3,442
Workers compensation	218	314
	<u>32,154</u>	<u>34,694</u>
Less: overheads allocated to projects	<u>(28,062)</u>	<u>(29,810)</u>
	<u>4,092</u>	<u>4,884</u>

QUAKER SERVICE AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	2013 \$	2012 \$
NOTE 3: CASH AND CASH EQUIVALENTS		
Cash on hand	89	397
Cash at bank	<u>246,716</u>	<u>423,461</u>
	<u>246,805</u>	<u>423,858</u>
<p>In addition to the cash balance of \$246,805 (2012: \$423,858), there is an addition of \$301,418 (2012: \$288,061) being classified as a financial asset in the balance sheet. Please refer to note (a) of the Statement of Cash Flows on page 7 for the reconciliation of the cash at the end of the financial year as shown in the cash flow statement to the items in the Statement of Financial Position.</p>		
NOTE 4: FINANCIAL ASSETS		
Summary of financial assets		
Tasmanian Perpetual Trustee deposits	<u>301,418</u>	<u>288,061</u>
<p>The effective interest rate on these deposits was 4.21% (2012: 5.29%) and they are on call with 7 days notice.</p>		
NOTE 5: PROPERTY, PLANT AND EQUIPMENT		
PLANT AND EQUIPMENT		
At cost	6,293	6,066
Less accumulated depreciation	<u>(4,725)</u>	<u>(4,319)</u>
	<u>1,568</u>	<u>1,747</u>
NOTE 6: TRADE AND OTHER PAYABLES		
CURRENT		
Unsecured liabilities		
Sundry creditors and accruals	<u>(2,198)</u>	<u>(290)</u>
NOTE 7: PROVISIONS		
CURRENT		
Employee benefits	<u>(27,572)</u>	<u>(24,502)</u>
NOTE 8: RESERVES		
Balance at beginning of the period	80,000	80,000
Transfer from retained earnings	<u>32,000</u>	<u>-</u>
Balance at the end of the period	<u>112,000</u>	<u>80,000</u>

QUAKER SERVICE AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	2013 \$	2012 \$
NOTE 9: RETAINED EARNINGS		
Balance at beginning of the period	608,874	556,453
Excess of revenue over expenditure for the period	(168,853)	52,421
Transfer from retained earnings	<u>(32,000)</u>	<u>-</u>
Balance at the end of the period	<u>408,021</u>	<u>608,874</u>

NOTE 10: CASH FLOW INFORMATION

(a) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

(Deficit)/surplus after income tax	(168,853)	52,421
Non-cash flows in profit:		
Gifts in kind	-	-
Depreciation	407	506
Changes in assets and liabilities:		
Change in other assets	-	-
Change in payables	1,908	(540)
Change in provisions	<u>3,070</u>	<u>24,502</u>
Cash flows from operations	<u>(163,468)</u>	<u>76,889</u>

QUAKER SERVICE AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

NOTE 11: TABLE OF CASH MOVEMENTS FOR DESIGNATED PURPOSES

The table discloses the movement of cash received for a designated purpose that is 10% of total revenue for the year.

Designated Purpose	Cash available at the beginning of the year \$	Cash raised during year \$	Cash disbursed during year \$	Cash available at the end of the year \$
AusAID Funded Projects				
Administration				
Administration ANCP Projects 2014	-	24,000	(10,017)	13,983
Administration ANCP Projects 2013	20,445	-	(20,445)	-
Community Education	15,000	126	(10,127)	4,999
Cambodia				
Food and Water Security Kampong Thom Cambodia	-	26,491	(14,140)	12,351
Vocational Training Pursat 2012-2013	-	37,989	(2,030)	35,959
Production Marketing Services	-	42,664	(8,583)	34,081
Kmer Community Development Food Security	-	39,057	(16,336)	22,721
Food Water Security Kampong Thom	31,509	2,637	(34,146)	-
Pursat Vocational Training 2012-2013	41,598	444	(42,042)	-
Production & Marketing Association	53,051	511	(53,562)	-
Uganda				
St Jude Food Security Agricultural Awareness	-	50,473	(18,119)	32,354
Wakiso Food Security People with Disabilities	-	32,142	(18,276)	13,866
Food Water Security Rural Women and School Children	60,222	3,215	(63,437)	-
India				
Pitchandikulam Forest Sustainable Land Care	-	73,403	(22,321)	51,082
Sustainable Land Pitchandikulam	92,452	2,774	(95,226)	-
Vasandham Environmental Resource Centre	20,000	158	(20,158)	-
Zimbabwe				
Dabane Trust – Low Energy Solar Powered Pumps	-	42,625	(9,965)	32,660
Sustainable Water – Dabane 2012-2013	68,425	636	(69,061)	-
Sub Total	402,702	379,345	(527,991)	254,056
Other Purposes	309,217	220,302	(235,352)	294,167
TOTAL	711,919	599,647	(763,343)	548,223

QUAKER SERVICE AUSTRALIA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

NOTE 12: RECONCILIATION OF CASH DISBURSEMENTS

The following reconciliation is the total cash disbursements during the year:

Total Expenditure	768,500
Depreciation Expense (non-cash expense)	(407)
Payment for property, plant and equipment (capital acquisition)	228
Movement in trade payables	(1,908)
Movement in provisions	<u>(3,070)</u>
	<u>763,343</u>

NOTE 13: SUBSEQUENT EVENTS

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

NOTE 14: ASSOCIATION DETAILS

The principal place of business of the association is:

QUAKER SERVICE AUSTRALIA INCORPORATED

119 Devonshire Street

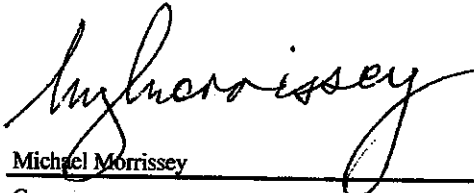
SURRY HILLS NSW 2010

QUAKER SERVICE AUSTRALIA INCORPORATED
MANAGEMENT COMMITTEE DECLARATION


The Management Committee of Quaker Service Australia Incorporated declare that:

- (a) the financial statements and notes as set out on pages 4 to 13, are in accordance with the Australian Council for International Development Code of Conduct Financial Standards, the Associations Incorporation Act 2009 (NSW) and:
 - i. comply with relevant Australian Accounting Standards – Reduced Disclosure Requirements as applicable; and
 - ii. give a true and fair view of the financial position as at 30 September 2013 and of the performance for the year ended on that date of the association;
- (b) in the Management Committee's opinion there are reasonable grounds to believe that the association 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 Management Committee.



Michael Morrissey
Convenor



Garry Duncan
Treasurer



John Dundas
Finance Officer

Dated this 14th day of December 2013

QUAKER SERVICE AUSTRALIA INCORPORATED
INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
QUAKER SERVICE AUSTRALIA INCORPORATED

Scope

We have audited the financial report of QUAKER SERVICE AUSTRALIA INCORPORATED for the financial year ended 30 September 2013 being the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, notes to the Financial Statements and the Statement by Members of the Management Committee

The management committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the Australian Council for International Development Code of Conduct Financial Standards and the Associations Incorporation Act 2009 (NSW) and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the association's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Independence

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

Audit Opinion

In our opinion, the financial report of QUAKER SERVICE AUSTRALIA INCORPORATED presents a true and fair view in accordance with applicable Australian Accounting Standards – Reduced Disclosure Requirements, the Australian Council for International Development Code of Conduct Financial Standards, the Associations Incorporation Act 2009 (NSW) and other mandatory professional reporting requirements in Australia, the financial position of QUAKER SERVICE AUSTRALIA INCORPORATED as at 30 September 2013 and the results of its operations and its cash flows for the year then ended.



Nexia Court & Co.
Chartered Accountants



Robert Mayberry FCA

Partner

Dated: 14 DECEMBER, 2013

Sydney

Sydney Office

Level 16, 1 Market Street, Sydney NSW 2000
PO Box H195, Australia Square NSW 1215
p +61 2 9251 4600, f +61 2 9251 7138
info@nxiacourt.com.au, www.nexia.com.au