



*Queensland Radio for the Print Handicapped Ltd*

*ABN: 22 010 232 934*

On Digital



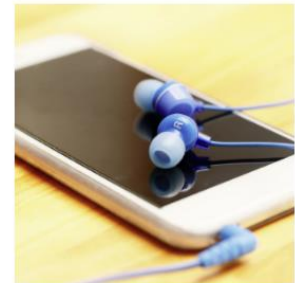
On Air



Online



Mobile



# Annual Report

# 2023

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### 1. Acknowledgement of Country and partnerships

We acknowledge the traditional owners of the land that we meet, the station resides, and that we broadcast from. We pay our respects to the Yugara and Turrbal people and recognise their continuing connection to land, waters and culture.

We pay our respects to their Elders past, present and emerging.

Queensland Radio for the Print Handicapped Ltd (Reading Radio) would like to thank our partners, Community Broadcasting Fund, Community Broadcasting Association of Australia, Volunteering Queensland and iHeart Radio.

### 2. President's Report

Firstly, let me thank the dedicated and hardworking volunteers who are involved in our programs, our social media presence and administration, our members and Board. Our Station Manager, Chris our Volunteer Coordinator, Jo and Producers Paul, Sparrow and Richo. Finally, our listeners who are the reason Reading Radio exists.

It is a privilege and honour to volunteer and work with such great and giving people.

The Board has remained consistent over the year, which has in no small part been a big contributor to our ability to get things done. It has been great to be part of such a willing and able bunch of wonderful people each of whom makes their unique contribution to the Board.

Our Station Manager Chris has made a considerable contribution to the stations turn around not only in increasing sponsorship but also in the positive atmosphere that now prevails and will be a big part of our plans for this financial year.

We have re written our Strategic Plan making it easier to read, understand and implement the Board spent considerable time on this which is evident in the document now available.

Negotiations over quite a period, resulted in a mutually beneficial agreement with Totally Technical who continue to support the station.

It was awesome to receive a donation from Ubuntu Foundation for \$16,000 which we hope will lead to an on-going relationship with them It was great to show Caroline around the station and she was more than impressed with what we all do.

The Board has budgeted for a small profit this year with fund raising by Reading Radio being the key. We continue to look for any grants we can apply for and In fact, fund raising and increasing membership are our primary focus for this financial year.

Every little bit helps our financial situation, whether it's taking containers to Containers for Change, introducing new members, renewing your membership and where you can, donate, these can help fill the gap after we have received grants and donations.

We have cleared the decks of most outstanding administration tasks over the last financial year, and this greatly assists us in **Focusing on Fundraising**. Chris will be leading and running our focus on fundraising and the Board will assist in any way we can.

Many of the highlights and details of the last year will be covered in other reports in this AGM please give them a listen and give yourself a pat on the back for your contribution.

We are confident that Reading Radio has a great future and with our **Focus on Fundraising** we will ensure that future.

In whatever capacity I look forward to volunteering with you all for another great year of Reading Radio and thank you for your contribution.

Reading Radio Presidents Report 2022/2023 John Preston

### 3. Treasurer's Report

The audited financial statements for the year ended 30 June 2023 are presented in this meeting.

This year, the statements have been prepared by our new Auditors, SDJ Audit Pty Ltd. The audit process was very smooth and completed in a timely manner, assisted by our Accounting team from UHY Haines Norton. During the year, Reading Radio engaged UHY Haines Norton as our external accounting team. They complete the bookkeeping and monthly financial reports to the Board. This arrangement assures the veracity of our accounts, giving the Board the financial transparency needed for decision making.

Income for the financial year was \$331,150 and total expenditure was \$393,410, resulting in a loss of \$62,260. Although a loss continues to be reported year on year, the amount of loss in the 2022-23 financial year is a significant improvement from the amount of loss of the previous financial year (2022: net loss of \$245,862). The cash balance at the end of the financial year was \$114,709 (2022: \$146,956). A reduction in cash of \$32,247.

Total assets are \$703,097 and total liabilities are \$243,228 resulting in total equity of \$459,869 (2022: \$522,130). Non-current payables increased in 2023, as a result of a debt invoiced from our IT supplier, pertaining to goods and services provided in the previous two financial years. This amount was unexpected, and the Board have negotiated an affordable payment arrangement, combined with an in-kind payment arrangement to settle the debt in full, over the next three years.

The financial statements were prepared using the going concern assumption which contemplates the realisation of assets, and the settlement of liabilities in the ordinary course of business. The continuation of losses year on year, along with the heavy reliance on grant income, indicates that a material uncertainty exists that may cast doubt on the Company's ability to continue as a going concern. Consequently, the Board is focussed on strategies to bring Reading Radio into a break even position or better, as a matter of priority.

A new strategic plan was developed by the Board during the year. One of the four strategic objectives is to improve Reading Radio's financial stability. To that end, total expenses in 2023 have been reduced by 18% compared with 2022. The Board and Station Manager continue to closely monitor expenses and reduce those where practical. Similarly there was a significant increase in grant income and donations in 2023, creating a 42% increase in total income for 2023 compared with 2022.

A strong grant application to the Community Broadcasting Foundation (CBF) in 2023 resulted in grant income of \$233,302, which is an increase of 71% from the previous year (2022: \$136,277). Grant income from the CBF for the 2024 year was approved at \$223,600.

The Board acknowledges the hard work and planning which has led to our significantly improved financial position, while also acknowledging that there is further work to be done to bring financial stability to the Station. Strategies to increase sponsorship and donations have been implemented for the 2023-24 financial year and beyond, as well as continuing to review and reduce expenses as much as possible without affecting program quality. In addition, it is expected that strong grant applications will continue to be made and grant income will continue to be around the same level as in recent years.

Although Reading Radio continues to make a net loss, the Board are optimistic that strategies are in place to bring the organisation into a stable financial position that is sustainable going forward.

Meg Venning  
Treasurer

## 4. Station Manager's Report

*A big-hearted welcome to everyone here today in person, or online for our 2023 AGM. A fantastic opportunity to celebrate the achievements of the last 12 months at Reading Radio.*

*I have broken up my report into sections and will detail a snapshot of some of the key activities over the last 9 months I have been in the role.*

### **ACKNOWLEDGMENTS**

Firstly, I would like to thank the Reading Radio Board for their support over the last nine months. Their stability and measured approach to decision-making, have been very much appreciated.

Our wonderful small team of staff who always go above and beyond. **Jo Fearn-Wannan** in her role as volunteer co-ordinator, professionally manages the day-to-day co-ordination of our volunteers. Always with a smile and a kind word when it is most needed. Our producers are highly skilled and thorough in their work. **Paul Price** whose professionalism and attention to detail always ensures nothing is missed. Paul steered the ship as Manager during a challenging period at Reading Radio and the station is forever grateful. **Steve 'Richo' Richardson** 'Thanks mate' for all you do. Getting a jump on the busy Friday schedule by doing extra work from home on Thursdays. And he's getting married to the lovely Vanessa from Tasmania (No scar has been sighted 😊). And **Steve Sparrow**, whose skills in audio production lift the quality of our programs. He's a talented fellow and writes a darn good song.

Sadly, we say goodbye (hopefully not for too long) to Karen Luttrell who has managed our social media over the last few years. We will miss your amazing posts on our socials.

Thanks to our Tech Chris Nainby, whose phone is always on when I ring him at 4 a.m. needing help.

We also remember a wonderful volunteer from years past, Peter Prichard who passed away last month. Peter volunteered for many years at Reading Radio.

And last but certainly not least, to all our wonderful volunteers 'Thank You'. Whether it be our Announcers and Co-Hosts, our pre-programmed show hosts, or the wonderful Kirsty Hodgkinson who drives our front office admin, your professionalism and commitment are unrivaled. Whether you have been with us for a short period or a long one, we acknowledge your amazing contribution.

## TECHNICAL

- After a few teething issues getting to know our station playlist playout system (which controls what goes to air) the station has been broadcasting with no major issues.
- Management of our Transmission site at Tingalpa by BAI Communications has been reliable with only a couple of small outages for equipment upgrades.
- Our online streaming by Radio Mast via the Community Radio Plus App and IHeart radio has been excellent.
- In addition, the station broadcast can now be heard via the POWERD Disability Media Site.
- Due to poor uptake, maintenance, and cost, the Reading Radio App was shut down in June.
- A new recording interface console was kindly donated by Chris from Total Technical. This can be used to record shows and will also form part of the infrastructure for our Outside Broadcast set-up.
- Microsoft Office Not for Profit is installed on Station Computers at no charge.
- Website domains and emails have been tidied up, with further work to come.
- The goal is to have the main broadcast studio fully completed by mid-2024 to allow live interview content, competitions, and outside broadcasts.

## **FINANCIAL**

- The station was successful in acquiring a grant for \$12,491 to install air conditioning in the studio/rack room. This has been a real area of concern as the high temperatures were putting our equipment at risk of overheating.
- We have picked up \$4500 from a Viva Energy Grant for upgrade works on the studio.
- The station has been shortlisted for a grant from the Families and Communities Program (\$3500) to complete works in the studio.
- Merging/cancelling insurance and unnecessary software programs has resulted in a cost saving of over \$10,000 per year.
- Several successful sponsorship campaigns were sourced: Winter Sun Campaign; MS Brissie to the Bay; Brisbane Pet Show; Logan Eco Festival; Gold Coast Disability Expo; Brisbane Disability Expo; and The Netherlands, along with our partner campaigns through Spots and Space.

## **HAPPENINGS**

It's been a busy period for the station both internally and our community engagement outside the station.

Some of the highlights have included:

- Welcoming over 25 new volunteers into roles as Announcers/Co-Hosts/Program Hosts.
- Launching of several new shows including:
  - Blind Sight with Deirn Geard
  - Regional Round-up with Frank Lippert
  - Whispers from the Willows with Rhonda Penny
  - Time with Tandy with Tandy Tang
  - Talking Sport with Lochie and Josh
  - Friday Flashback with some Station Manager guy
  - Storyland for Kids with Zac
  - Compact Memories with Stephen Walker
  - Something to Chat About with Rosemary Peterswald
  - Book Reading with Ben Hyams
- Station events have included:
  - Life Membership Presentation for Jan Huggert and Brenda Bailey
  - Work Experience Week with Sean Kendrick
  - Training Days on Podcasting and Audacity
  - CBAA Digital Radio Project Visit
  - Ubuntu Foundation visit from Carolyn Vincent
  - Two Station Friday Night social events

- Station Tours for Kevin and Grant
- Community Engagement and Networking Events attended have included:
  - RPH Managers Meetings (monthly)
  - Small Business Networking Event with MP Joe Kelly
  - RPHA Board Representative
  - Meg and Paul attended the RPHA Workshop in Melbourne
  - Guide Dogs Site visit and meeting with marketing to discuss future collaboration.
  - Yeronga Station Tour with Cross City Rail
  - Participated in CBAA Roadmap 2033 Consultation meetings.
  - Attended the Southside Blind and Low Vision Group Event
  - Attended the Brisbane Disability Expo to network.
  - Station participated in the Blind Australian of the Year Inclusion Expo which was a wonderful afternoon. Massive thanks to all involved in our nomination and success in being awarded 'Employer of Choice' at the gala dinner. Recognition of many years of hard work by previous Managers Ed, Scott, and Paul in offering opportunities for the Blind and Low Vision Community within Reading Radio.

### **MOVING FORWARD**

It has been a challenging but rewarding 9 months in the role. I am confident that as a team we can achieve the following over the next 12 months:

- Source grant income to complete the fit-out of the main studio to allow live interviews and competitions, as well as do outside broadcasts.
- Build our brand awareness through attendance and marketing activities at key community events such as the Disability Expo.
- Continue to introduce innovative and entertaining programming to build our audience base.
- Increase sponsorship income, aided by a greater awareness of the Reading Radio, and increasing listening numbers.
- Continue to attract and retain amazing volunteers to contribute to building our Reading Radio brand.
- Remain a leader within the RPH sector and Blind and Low Vision Community.

Thank you all for your support over the 9 months I have been in the role 😊

Regards

Chris Corcoran

Station Manager

## 5. Financial

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Financial Statements

For the Year Ended 30 June 2023

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For the Year Ended 30 June 2023

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# Queensland Radio for the Print Handicapped Limited

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# Queensland Radio for the Print Handicapped Limited

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## Statement of Comprehensive Income For the Year Ended 30 June 2023

|                 | 2023      | 2022      |
|-----------------|-----------|-----------|
|                 | \$        | \$        |
| Sponsorship     | 75,978    | 93,083    |
| Grants          | 233,302   | 136,277   |
| Donation        | 21,093    | 4,347     |
| Interest income | 377       | 11        |
| Other Income    |           |           |
|                 | <hr/>     | <hr/>     |
|                 | 331,150   | 233,745   |
|                 | (146,815) | (217,424) |
|                 | (52,392)  | (51,920)  |
|                 | (59,996)  | (56,080)  |
|                 | (24,086)  | (26,991)  |
|                 | (12,254)  | (6,953)   |
|                 | (15,726)  | (59,639)  |
|                 | (4,777)   | (14,394)  |
|                 | (4,374)   | (6,610)   |
|                 | (18)      | (542)     |
|                 | (72,412)  | (37,050)  |
|                 | (561)     | (2,003)   |
|                 | <hr/>     | <hr/>     |
|                 | (393,411) | (479,606) |
|                 | <hr/>     | <hr/>     |
|                 | (62,261)  | (245,861) |
|                 | <hr/>     | <hr/>     |
|                 | -         | -         |
|                 | <hr/>     | <hr/>     |
|                 | (62,261)  | (245,861) |
|                 | <hr/>     | <hr/>     |
|                 | 400       | 27        |

The accompanying notes form part of these financial statements.

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Total income

Employee benefits expense  
Depreciation and amortisation expense  
Transmission expenses  
Occupancy expenses  
Telephone and internet  
IT and website expenses  
Accounting and bookkeeping  
Insurance  
Travel expenses  
Other expenses Finance costs

## Total expenses

## Deficit for the year

## Other comprehensive income

Other comprehensive income for the year

## Total comprehensive loss for the year

## Statement of Financial Position

As At 30 June 2023

|                             | Note | 2023<br>\$     | 2022<br>\$ |
|-----------------------------|------|----------------|------------|
| <b>ASSETS</b>               |      |                |            |
| <b>CURRENT ASSETS</b>       |      |                |            |
| Cash and cash equivalents   |      | <b>114,709</b> | 146,956    |
| Trade and other receivables | 4    | <b>142,956</b> | 21,931     |
| Other assets                | 5    | <b>3,218</b>   | -          |

The accompanying notes form part of these financial statements.

## Queensland Radio for the Print Handicapped Limited

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|                               |    |                |         |
|-------------------------------|----|----------------|---------|
| TOTAL CURRENT ASSETS          |    | <b>260,883</b> | 168,887 |
| NON-CURRENT ASSETS            |    |                |         |
| Other assets                  | 5  | <b>500</b>     | 500     |
| Property, plant and equipment | 6  | <b>440,945</b> | 409,527 |
| Intangible assets             | 7  | <b>769</b>     | 1,682   |
| TOTAL NON-CURRENT ASSETS      |    |                |         |
| TOTAL ASSETS                  |    | <b>442,214</b> | 411,709 |
| <b>LIABILITIES</b>            |    | <b>703,097</b> | 580,596 |
| CURRENT LIABILITIES           |    |                |         |
| Trade and other payables      | 8  |                |         |
| Unearned income               | 9  | <b>53,936</b>  | 33,092  |
| Employee benefits             | 10 | <b>111,800</b> | -       |
| TOTAL CURRENT LIABILITIES     |    | <b>3,235</b>   | 18,322  |
| NON-CURRENT LIABILITIES       |    |                |         |
| Trade and other payables      | 8  | <b>168,971</b> | 51,414  |
| Employee benefits             | 10 |                |         |
| TOTAL NON-CURRENT LIABILITIES |    | <b>69,650</b>  | -       |
| TOTAL LIABILITIES             |    | <b>4,607</b>   | 7,052   |
| NET ASSETS                    |    | <b>74,257</b>  | 7,052   |
| <b>EQUITY</b>                 |    | <b>243,228</b> | 58,466  |
| Retained surpluses            |    | <b>459,869</b> | 522,130 |
| TOTAL EQUITY                  |    |                |         |

### Statement of Changes in Equity For the Year Ended 30 June 2023

2023

Retained

## Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

|  | Surpluses       | Total           |
|--|-----------------|-----------------|
|  | \$              | \$              |
| <b>Balance at 1 July 2022</b>                | <b>522,130</b>  | <b>522,130</b>  |
| Deficit for the year                         | (62,261)        | (62,261)        |
| Other comprehensive income for the year      | -               | -               |
| <b>Total comprehensive loss for the year</b> | <b>(62,261)</b> | <b>(62,261)</b> |
| <b>Balance at 30 June 2023</b>               | <b>459,869</b>  | <b>459,869</b>  |

### 2022

|  | Retained<br>Surpluses | Total            |
|--|-----------------------|------------------|
|  | \$                    | \$               |
| <b>Balance at 1 July 2021</b>                | 767,991               | 767,991          |
| Deficit for the year                         | (245,861)             | (245,861)        |
| Other comprehensive income for the year      | -                     | -                |
| <b>Total comprehensive loss for the year</b> | <b>(245,861)</b>      | <b>(245,861)</b> |
| <b>Balance at 30 June 2022</b>               | <b>522,130</b>        | <b>522,130</b>   |

## Statement of Cash Flows For the Year Ended 30 June 2023

|  | 2023             | 2022      |
|--|------------------|-----------|
|  | \$               | \$        |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b> |                  |           |
| Receipts from customers and supporters       | <b>106,630</b>   | 132,449   |
| Receipts from grants                         | <b>256,632</b>   | 148,150   |
| Payments to suppliers and employees          | <b>(394,299)</b> | (436,804) |
| Interest received                            | <b>377</b>       | 11        |
| Finance costs                                | <b>(561)</b>     | (2,003)   |

The accompanying notes form part of these financial statements.

## Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

|   |                       |                       |
|---|-----------------------|-----------------------|
| Net cash used in operating activities                     | <u>(31,221)</u>       | <u>(158,197)</u>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>              |                       |                       |
| Purchase of property, plant and equipment                 | <u>(1,026)</u>        | <u>(55,986)</u>       |
| Net cash used in investing activities                     | <u>(1,026)</u>        | <u>(55,986)</u>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>              |                       |                       |
| Payment of lease liabilities                              |                       |                       |
| Net cash used in financing activities                     | <u>-</u>              | <u>(18,269)</u>       |
|   | <u>-</u>              | <u>(18,269)</u>       |
| Net decrease in cash and cash equivalents held            |                       |                       |
| Cash and cash equivalents at beginning of year            | <u>(32,247)</u>       | <u>(232,452)</u>      |
| <b>Cash and cash equivalents at end of financial year</b> | <u><b>146,956</b></u> | <u><b>379,408</b></u> |
|   | <u><b>114,709</b></u> | <u><b>146,956</b></u> |

The accompanying notes form part of these financial statements.

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements For the Year Ended 30 June 2023

The financial report covers Queensland Radio for the Print Handicapped Limited as an individual entity. Queensland Radio for the Print Handicapped Limited is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2023 were to provide a professional communication service which caters for the special requirements of people with literacy problems, vision impairment, physical disabilities, intellectual disabilities, or English as a second language, with a strong emphasis on information, education and entertainment.

The functional and presentation currency of Queensland Radio for the Print Handicapped Limited is Australian dollars.

The financial report was authorised for issue by the Directors on 9 September 2023.

### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

### 2 Summary of Significant Accounting Policies

#### Reporting basis and conventions

The significant accounting policies used in the preparation and presentation of these financial statements are provided below and are consistent with prior reporting periods unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, except for the measurement at fair value of selected financial assets and financial liabilities.

#### (a) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

#### (b) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### (c) Revenue and other income

##### Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows: 1.

Identify the contract with the customer

2. Identify the performance obligations

3. Determine the transaction price

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies (continued)**

4. Allocate the transaction price to the performance obligations

5. Recognise revenue as and when control of the performance obligations is transferred

Generally for the Company, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### **Specific revenue streams**

The revenue recognition policies for the principal revenue streams arising under contracts with customers of the Company are:

##### **Routine or recurring service contracts**

For routine or recurring contracts where the services provided are substantially the same, which are transferred with the same pattern of consumption over time and whose consideration consists of a recurring fixed amount over the term of the contract (e.g. monthly or annual payment), in such a way that the customer receives and consumes the benefits of the services as the Company provides them, the revenue recognition model is based on the time elapsed output method.

##### **Subscriptions**

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

#### **(c) Revenue and other income (continued)**

##### **Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations (AASB 1058)**

##### **Grant income**

Amounts arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. The Company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

##### **Capital grants**

Capital grants received to enable the Company to acquire or construct an item of property, plant and equipment to identified specifications which will be under the Company's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Company.



# Queensland Radio for the Print Handicapped Limited

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## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 2 Summary of Significant Accounting Policies (continued)

#### Revenue from fundraising

##### *Donations*

Donations collected, including cash and goods for resale, are recognised as revenue when the Company gains control of the asset.

##### **Interest income**

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

##### **Other income**

Other income is recognised on an accruals basis when the Company is entitled to it.

#### (d) Goods and services tax (GST)

Revenue, 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).

Receivables and payable are stated inclusive of GST.

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

#### (e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

##### **Depreciation**

Property, plant and equipment, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

| <b>Fixed asset class</b>                         | <b>Depreciation rate</b> |
|--|--------------------------|
| Buildings (strata titled) 4% Plant and Equipment | 10% - 20%                |
| Furniture, Fixtures and Fittings                 | 10% - 50%                |
| Office Equipment                                 | 10% - 20%                |

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2023**

### **2 Summary of Significant Accounting Policies (continued)**

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

#### **Impairment**

The carrying values of property, plant and equipment are reviewed for impairment at each reporting date, with the recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

The recoverable amount of property, plant and equipment is the higher of fair value less costs of disposal and value in use. Value in use for assets is a discounted cash flow calculation.

An impairment loss exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount.

Impairment losses are recognised in the statement of comprehensive income.

#### **Derecognition and disposal**

An item of property, plant and equipment is derecognised upon disposal, when the item is no longer used in the operations of the company or when it has no sale value. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the net surplus or deficit in the year the asset is derecognised.

### **(f) Intangibles**

#### **Software**

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of three years.

#### **Amortisation**

Amortisation is recognised in the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

### **(g) Financial instruments**

#### **Initial recognition and measurement**

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2023**

### **2 Summary of Significant Accounting Policies (continued)**

#### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### *Classification*

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

During the financial year, the Company did not hold any financial assets at FVTPL or FVOCI - debt.

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

#### **(g) Financial instruments (continued)**

#### **Financial assets (continued)**

#### *Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

#### *Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies (continued)**

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

#### **(g) Financial instruments (continued)**

##### **Financial assets (continued)**

###### *Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

###### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

##### **Financial liabilities**

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables and other loans from time to time.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies (continued)**

##### **(h) Leases**

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

##### **(h) Leases (continued)**

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

##### **(i) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

##### **(j) Employee benefits**

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

##### **(k) Going concern**

These financial statements have been prepared using the going concern assumption which contemplates the realisation of assets and the settlement of liabilities in the ordinary course of business.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2023**

#### **2 Summary of Significant Accounting Policies (continued)**

During the year ended 30 June 2023, the Company recorded a net loss of \$62,261 (2022: \$245,861) and incurred negative net cash flow from activities of \$32,247 (2022: \$232,452).

The existence of these conditions, together with reliance on non-recurring operating grants for a key source of operational income, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

The directors of the Company continue to focus efforts to improving the financial position and performance of the Company through a number of initiatives including:

- the ongoing application for future operating grants,
- new strategic planning by the board of directors,
- efforts to reduce operating costs from implemented strategies around staffing and premises, and □ a review of alternative income streams for raising funding by the board.

The Company's application for the 2023-24 financial year Community Broadcasting Foundation (CBF) grant was approved on 14 June 2023 totaling \$223,600 plus GST.

#### **(k) Going concern (continued)**

After taking into account all available information including the above actions which are expected to assist in improving the financial position and performance of the Company in the future, the directors of the Company have concluded that there are currently reasonable grounds to believe the Company can continue as a going concern and the preparation of the 30 June 2023 financial report on a going concern basis is appropriate.

The financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts and to classification of liabilities that might be necessary should the Company not continue as a going concern.

#### **3 Significant accounting judgements, estimates and assumptions**

The preparation of financial statements requires the directors to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements, Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future period.

##### **Significant accounting judgements**

###### *Grants received*

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations can be a significant judgement involving discussions with several parties at the Company, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 2 Summary of Significant Accounting Policies (continued)

Grants received by the Company have been accounted for under either AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in this financial report.

#### Significant accounting estimates and assumptions

The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period are as follows:

##### *Provision for employee benefits*

Provision for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of services, as discussed in Note 2(j). The amount of these provisions would change should any of these factors change in the next 12 months.

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements

For the Year Ended 30 June 2023

### 4 Trade and Other Receivables

|                   | 2023           | 2022          |
|-------------------|----------------|---------------|
|                   | \$             | \$            |
| CURRENT           |                |               |
| Trade receivables | 126,615        | 6,312         |
| Deposits          | -              | 295           |
| Other receivables | 16,341         | 15,324        |
|                   | <u>142,956</u> | <u>21,931</u> |

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

### 5 Other Assets

|  | 2023         | 2022 |
|--|--------------|------|
|  | \$           | \$   |
|  | <u>3,218</u> | -    |
|  | <u>500</u>   | 500  |
|  | <u>500</u>   | 500  |
| CURRENT  |              |      |
| Prepayments  | 3,218        | -    |
| NON-CURRENT  |              |      |
| Unlisted shares - Community Digital Radio (Brisbane) Pty Ltd |              |      |

### 6 Property, Plant and Equipment

|                                  | 2023     | 2022    |
|----------------------------------|----------|---------|
|                                  | \$       | \$      |
| <b>Buildings (strata titled)</b> |          |         |
| At cost                          | 358,911  | 358,911 |
| Accumulated depreciation         | (21,397) | (7,041) |



# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements For the Year Ended 30 June 2023

|  |                 |           |
|--|-----------------|-----------|
| Total buildings (strata titled)          | <b>337,514</b>  | 351,870   |
| <b>Plant and equipment</b>               |                 |           |
| At cost                                  | <b>66,329</b>   | 231,993   |
| Accumulated depreciation                 | <b>(55,604)</b> | (184,657) |
| Total plant and equipment                | <b>10,725</b>   | 47,336    |
| <b>Furniture, fixtures and fittings</b>  |                 |           |
| At cost                                  | <b>2,628</b>    | 17,219    |
| Accumulated depreciation                 | <b>(1,372)</b>  | (15,143)  |
| Total furniture, fixtures and fittings   | <b>1,256</b>    | 2,076     |
| <b>Office equipment</b>                  |                 |           |
| At cost                                  | <b>109,013</b>  | 23,923    |
| Accumulated depreciation                 | <b>(17,563)</b> | (15,678)  |
| Total office equipment                   | <b>91,450</b>   | 8,245     |
| <b>(a) Movements in Carrying Amounts</b> | <b>440,945</b>  | 409,527   |

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

|                                       | Buildings<br>(Strata<br>Titled) \$ | Plant and<br>Equipment<br>\$ | Furniture,<br>Fixtures<br>and<br>Fittings<br>\$ | Office<br>Equipment<br>\$ | Total<br>\$    |
|---------------------------------------|------------------------------------|------------------------------|---|---------------------------|----------------|
| <b>Year ended 30 June 2023</b>        |                                    |                              |   |                           |                |
| Balance at the beginning of the year  | 351,870                            | 47,336                       | 2,076   | 8,245                     | 409,527        |
| Additions                             | -                                  | -                            | -   | 96,003                    | 96,003         |
| Disposals                             | -                                  | (12,364)                     | -   | (749)                     | (13,113)       |
| Depreciation expense                  | (14,356)                           | (24,247)                     | (820)   | (12,049)                  | (51,472)       |
| <b>Balance at the end of the year</b> | <b>337,514</b>                     | <b>10,725</b>                | <b>1,256</b>                                    | <b>91,450</b>             | <b>440,945</b> |

During the prior year, the Company completed fitout works at its newly acquired property in Spring Hill and commenced operations from the new premises in early 2022 calendar year. Depreciation of the strata titled premises and fitout works commenced from this time.

### 7 Intangible Assets

|                          | 2023<br>\$ | 2022<br>\$   |
|--------------------------|------------|--------------|
| <b>Software</b>          |            |              |
| At cost                  | 3,535      | 10,165       |
| Accumulated amortisation | (2,766)    | (8,483)      |
|                          | <b>769</b> | <b>1,682</b> |

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements For the Year Ended 30 June 2023

### (a) Movements in Carrying Amounts

Movement in the carrying amount of intangible assets between the beginning and the end of the current financial year:

|                                       | 769      | 769    |
|---------------------------------------|----------|--------|
|                                       | 2023     | 2022   |
|                                       | \$       | \$     |
|                                       | 36,499   | 12,714 |
|                                       | 604      | 6,396  |
|                                       | 6,473    | 11,019 |
|                                       | 10,360   | 2,963  |
|                                       | 53,936   | 33,092 |
|                                       | 69,650   | -      |
|                                       | 69,650   | -      |
|                                       | Software | Total  |
|                                       | \$       | \$     |
| <b>Year ended 30 June 2023</b>        |          |        |
| Balance at the beginning of the year  | 1,682    | 1,682  |
| Amortisation expense                  | (913)    | (913)  |
| <b>Balance at the end of the year</b> |          |        |

### 8 Trade and Other Payables

#### Note

#### CURRENT

Trade payables

GST payable

Employee benefits

Accrued expenses

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements For the Year Ended 30 June 2023

### NON-CURRENT

Trade payables (a)

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

#### (a) Non-current trade payables

During the current financial year, the Company entered into a payment arrangement with a supplier for completion of capital works costs incurred over the last two financial years. The majority of the balance is to be paid in monthly instalments over a three-year period with the remaining balance payable in the form of in-kind sponsorship services provided by the Company to the supplier over the same three-year period.

### 9 Unearned Income

|                       | 2023    | 2022 |
|-----------------------|---------|------|
| CURRENT               | \$      | \$   |
| Deferred grant income | 111,800 | -    |

# Queensland Radio for the Print Handicapped Limited

ABN 22 010 232 934

## Notes to the Financial Statements

For the Year Ended 30 June 2023

|  | 111,800      | -           |
|--|--------------|-------------|
| <b>10 Employee Benefits</b>  |              |             |
|  | <b>2023</b>  | <b>2022</b> |
|  | \$           | \$          |
| CURRENT  |              |             |
| Annual leave   | 3,235        | 18,322      |
|  | <b>3,235</b> | 18,322      |
| NON-CURRENT  |              |             |
| Long service leave   | 4,607        | 7,052       |
|  | <b>4,607</b> | 7,052       |
| <b>11 Auditors' Remuneration</b>   |              |             |
|  | <b>2023</b>  | <b>2022</b> |
|  | \$           | \$          |
| Remuneration of the auditor SDJ Audit Pty Ltd<br>(2022: UHY Haines Norton)   |              |             |
| - auditing the financial statements  | 3,000        | 2,500       |
| - other assurance  | -            | 200         |
| - other services - financial reporting   | -            | 2,530       |
| <b>Total</b>   | <b>3,000</b> | 5,230       |
| <b>12 Key Management Personnel Remuneration</b>  |              |             |
| The Directors act in an honorary capacity and receive no compensation for their services as Directors of the Company.  |              |             |
| The totals of remuneration paid to the key management personnel of the Company during the year was \$36,316 (2022:\$100,178). The reduction in remuneration was attributable to the vacancy in the Station Manager position for part of the current financial year. Included in the 2022 amount was \$16,858 paid to Directors that were employed by the Company as employees. |              |             |
| <b>13 Members' Guarantee</b>   |              |             |
| The Company is incorporated under the <i>Corporations Act 2001</i> and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 20 each towards meeting any outstandings and obligations of the Company. At 30 June 2023 the number of members was 77 (30 June 2022: 92).             |              |             |
| <b>14 Contingencies</b>  |              |             |
| In the opinion of the Directors, the Company did not have any contingencies at 30 June 2023 (30 June 2022:None).   |              |             |
| <b>15 Related Parties</b>  |              |             |

## **Queensland Radio for the Print Handicapped Limited**

ABN 22 010 232 934

### **Notes to the Financial Statements For the Year Ended 30 June 2023**

No related party transactions occurred during both the 2023 and 2022 financial years.

#### **16 Events after the end of the Reporting Period**

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

#### **17 Statutory Information**

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

Suite 92, 149 Wickham Terrace, SPRING HILL QLD, 4000 AUSTRALIA

# Queensland Radio for the Print Handicapped Limited


ABN 22 010 232 934

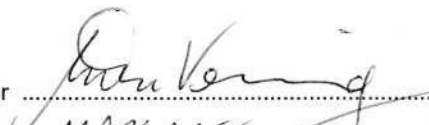
## Directors' Declaration

The Directors declare that in their opinion:

- there are reasonable grounds to believe that the Company is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Director .....  
  
JOHN PRESTON

Director .....  
  
MARGARET VENNING

Dated 9<sup>TH</sup> SEPTEMBER 2023



**SDJA**  
Audit Specialists

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**Queensland Radio for the Print Handicapped Limited Auditor's Independence Declaration to the Directors of Queensland Radio for the Print Handicapped Limited For the Financial Year Ended 30 June 2023**

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Queensland Radio for the Print Handicapped Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

**SDJA**

**Simon Joyce**

Director

9 September 2023

Sydney, New South Wales



**SDJA**  
Audit Specialists

Liability limited by a scheme approved under Professional Standards  
Legislation

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## **Queensland Radio for the Print Handicapped Limited Independent Auditor's Report to the Members of Queensland Radio for the Print Handicapped Limited For the Financial Year Ended 30 June 2023**

### **Opinion**

We have audited the financial report of Queensland Radio for the Print Handicapped Limited (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the financial report of Queensland Radio for the Print Handicapped Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### **Basis for Opinion**

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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 opinion.

### **Material Uncertainty related to Going Concern**

We draw attention to Note 2(k) in the financial report, which indicates that the entity incurred a net loss of \$62,261 during the year ended 30 June 2023 and, incurred negative net cash flow from operating activities of \$31,221. As stated in Note 2(k), these events and conditions, along with other matters as set forth in Note 2(k), indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### **Responsibilities of Directors for the Financial Report**

The directors of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *ACNC Act* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.



Liability limited by a scheme approved under Professional Standards Legislation

**Queensland Radio for the Print Handicapped Limited Independent Auditor's Report to the Members of Queensland Radio for the Print Handicapped Limited For the Financial Year Ended 30 June 2023**

In preparing the financial report, the directors are responsible for assessing the registered entity's ability 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 registered entity or to cease operations or have no realistic alternative but to do so.

The directors are responsible for overseeing the registered entity's financial reporting process.

**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 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 the financial report.

A further description of our responsibilities for audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

**SDJA**

**Simon Joyce**

Director

9 September 2023

Sydney, New South Wales