

# **Queensland Economic Teachers' Association Inc.**

ABN: 74 984 114 318

## **Financial Statements**

For the Year Ended 30 June 2022

# Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

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For the Year Ended 30 June 2022

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## Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

## Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Committee of Queensland Economic Teachers' Association Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**INDEPENDENT AUDIT SERVICES**  
**Chartered Accountants**

A handwritten signature in black ink, appearing to read 'Jiahui Thum', with a stylized flourish at the end.

**Jiahui (Jeremiah) Thum**  
Director  
Brisbane, QLD

Dated: 16<sup>th</sup> September 2022

## Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	4	7,692	15,323
Finance income	5	721	1,701
Depreciation expense		(776)	-
Client support services		(1,291)	(3,934)
Insurance		-	(785)
Membership Fee		(99)	(729)
Accounting and Audit		(3,750)	-
Other expenses		(3,264)	(2,813)
<b>Surplus/(Deficit) before income tax</b>		<b>(767)</b>	<b>8,763</b>
Taxation		-	-
<b>Surplus/(Deficit) for the year</b>		<b>(767)</b>	<b>8,763</b>
<b>Other comprehensive income, net of income tax</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
<b>Total comprehensive income for the year</b>		<b>(767)</b>	<b>8,763</b>

The accompanying notes form part of these financial statements.

# Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

## Statement of Financial Position

As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	6	<u>101,915</u>	108,492
TOTAL CURRENT ASSETS		<u>101,915</u>	108,492
NON-CURRENT ASSETS			
Other financial assets	7	50,000	50,000
Property, plant and equipment	8	<u>5,902</u>	-
TOTAL NON-CURRENT ASSETS		<u>55,902</u>	50,000
TOTAL ASSETS		<u>157,817</u>	158,492
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	<u>196</u>	104
TOTAL CURRENT LIABILITIES		<u>196</u>	104
TOTAL LIABILITIES		<u>196</u>	104
NET ASSETS		<u>157,621</u>	158,388
<b>EQUITY</b>			
Retained earnings		<u>157,621</u>	158,388
TOTAL EQUITY		<u>157,621</u>	158,388

The accompanying notes form part of these financial statements.

**Queensland Economic Teachers' Association Inc.**

ABN: 74 984 114 318

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2022**

**2022**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 October 2021</b>	<b>158,388</b>	<b>158,388</b>
Surplus/(Deficit) for the year	(767)	(767)
Other comprehensive income for the year	-	-
<b>Balance at 30 June 2022</b>	<b>157,621</b>	<b>157,621</b>

**2021**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 October 2020</b>	149,625	149,625
Surplus/(Deficit) for the year	8,763	8,763
Other comprehensive income for the year	-	-
<b>Balance at 30 September 2021</b>	<b>158,388</b>	<b>158,388</b>

The accompanying notes form part of these financial statements.

# Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

## Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	7,692	15,323
Payments to suppliers and employees	<u>(8,312)</u>	<u>(8,246)</u>
Net cash provided by/(used in) operating activities	12 <u>(620)</u>	<u>7,077</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	(6,678)	-
Interest received	<u>721</u>	<u>1,701</u>
Net cash provided by/(used in) investing activities	<u>(5,957)</u>	<u>1,701</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	(6,577)	8,778
Cash and cash equivalents at beginning of year	<u>158,492</u>	<u>149,714</u>
Cash and cash equivalents at end of financial year	6,7 <u><u>151,915</u></u>	<u><u>158,492</u></u>

The accompanying notes form part of these financial statements.

# Queensland Economic Teachers' Association Inc.

ABN: 74 984 114 318

## Notes to the Financial Statements For the Year Ended 30 June 2022

The financial report covers Queensland Economic Teachers' Association Inc. as an individual entity. Queensland Economic Teachers' Association Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2022 were provision of development opportunities for teachers and students of Economics in Queensland.

The functional and presentation currency of Queensland Economic Teachers' Association Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### *Change of financial year*

The Association has changed the year end from September to June in 2022. The comparative year is for 12 months starting from October 2020 to September 2021.

## **1 Basis of Preparation**

In the opinion of the Management committee the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The Association is preparing special purpose financial statements since users may obtain the financial information they require upon request.

The financial report has been prepared on a cash basis and are based on historical costs.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

## **2 Summary of Significant Accounting Policies**

### **(a) Revenue and other income**

#### **Revenue from contracts with customers**

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

#### **Interest**

Interest revenue is recognised when it is received.

#### **Other income**

Other income is recognised on a cash basis when the Association receives it.

### **(b) Income Tax**

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



## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

##### (c) 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.

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

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

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

Computer equipment	20%
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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.

##### (e) Financial instruments

Financial instruments are recognised initially on the date that the Association 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).

##### 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.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

##### (e) Financial instruments

###### Financial assets

###### *Classification*

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

- amortised cost

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

###### *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 that are solely payments of principal and interest on the principal amount outstanding.

The Association'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, foreign exchange gains or losses 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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Association 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 Association's historical experience and informed credit assessment and including forward looking information.

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

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

##### (e) Financial instruments

###### Financial assets

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

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association 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 Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

###### *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 Association 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 Association 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 Association 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 Association comprise of trade payables.

##### (f) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies

##### (f) Impairment of non-financial assets

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

##### (g) 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.

#### 3 Critical Accounting Estimates and Judgments

The Management committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

#### 4 Revenue and Other Income

##### Revenue from continuing operations

	2022	2021
	\$	\$
- Membership income	7,665	9,305
- Professional Development	-	4,068
- Student Competition	27	1,950
<b>Total Revenue</b>	<b>7,692</b>	<b>15,323</b>

#### 5 Finance Income and Expenses

##### Finance income

	2022	2021
	\$	\$
Interest income		
- Assets measured at amortised cost	721	1,701
<b>Total finance income</b>	<b>721</b>	<b>1,701</b>

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 6 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	31,915	38,492
Short-term deposits	70,000	70,000
	<u>101,915</u>	<u>108,492</u>

#### 7 Other Financial Assets

	2022	2021
	\$	\$
NON-CURRENT		
Term Deposit	50,000	50,000
	<u>50,000</u>	<u>50,000</u>

The term deposit matures 15 October 2023.

#### 8 Property, plant and equipment

	2022	2021
	\$	\$
PLANT AND EQUIPMENT		
Computer equipment		
At cost	6,678	-
Accumulated depreciation	(776)	-
Total computer equipment	<u>5,902</u>	<u>-</u>
Total plant and equipment	<u>5,902</u>	<u>-</u>
<b>Total property, plant and equipment</b>	<u><u>5,902</u></u>	<u><u>-</u></u>

#### 9 Trade and Other Payables

	2022	2021
	\$	\$
CURRENT		
GST payable	196	104
	<u>196</u>	<u>104</u>

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.

## Notes to the Financial Statements

### For the Year Ended 30 June 2022

#### 10 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor		
- auditing the financial statements	2,000	2,000
<b>Total</b>	<b>2,000</b>	<b>2,000</b>

#### 11 Contingencies

In the opinion of the Management committee, the Association did not have any contingencies at 30 June 2022 (30 September 2021: None).

#### 12 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2022	2021
	\$	\$
Surplus/(Deficit) for the year	(767)	8,764
Cash flows excluded from profit attributable to operating activities		
- Interest income on deposits	(721)	(1,701)
Non-cash flows in profit:		
- depreciation	776	-
Changes in assets and liabilities:		
- increase/(decrease) in trade and other payables	92	14
Cashflows from operations	<b>(620)</b>	<b>7,077</b>

#### 13 Events after the end of the Reporting Period

The financial report was authorised for issue on 16 September 2022 by those charged with governance.

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.

#### 14 Statutory Information

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

Queensland Economic Teachers' Association Inc.

Po Box 254

Red Hill QLD 4059

Australia

**Queensland Economic Teachers' Association Inc.**


ABN: 74 984 114 318


**Responsible Persons' Declaration**

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity 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 2013*.

Responsible person   
C.F. Dowd (Sep 27, 2022 10:02 GMT+10)

Responsible person 

Dated 16<sup>th</sup> September 2022



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## Queensland Economic Teachers' Association Inc.

# Independent Audit Report to the members of Queensland Economic Teachers' Association Inc.

## Report on the Audit of the Financial Report

### Qualified Opinion

We have audited the accompanying financial report, being special purpose financial report of Queensland Economic Teachers' Association Inc. (the Association), which comprises the statement of financial position as at 30 June 2022, 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 notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee..

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial report of the Association for the year ended 30 September 2021 is prepared, in all material respects, in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial report of Queensland Economic Teachers' Association Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

### Basis for Qualified Opinion

#### Revenue

As it is common for organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over takings until their initial entry in the accounting records. Accordingly, my audit in relation to receipts was limited to the amounts recorded on the accounting records.

As a result, we cannot express any opinion on accuracy and completeness of revenue.

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 committee in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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.



**Queensland Economic Teachers' Association Inc.**

**Independent Audit Report to the members of Queensland Economic Teachers' Association Inc.**

**Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared assist the Association to meet the requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

**Responsibilities of Responsible Entities for the Financial Report**

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, and for such internal controls as the committee determines is necessary to enable the preparation of the financial report which is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Association'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 responsible entities either intend to liquidate the Association 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 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.

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 committee's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' 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 Association'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

**Queensland Economic Teachers' Association Inc.**

**Independent Audit Report to the members of Queensland Economic Teachers' Association Inc.**

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 Association 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 our audit.

**INDEPENDENT AUDIT SERVICES**

**Chartered Accountants**



**Jiahui (Jeremiah) Thum**

Director

Brisbane, QLD

Dated: 16<sup>th</sup> September 2022








# Queensland Economic Teachers' Association Inc. 2022 - Financial statements\_

Final Audit Report

2022-09-27

Created:	2022-09-18
By:	Julie-Anne Angell (Jangell@Jpc.qld.edu.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAABKqXkc7LWYHiSCArScup8Xjzqr06Vf0g

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2022-09-26 - 11:55:05 PM GMT- IP address: 74.125.216.149
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Signature Date: 2022-09-27 - 0:02:25 AM GMT - Time Source: server- IP address: 49.186.54.53
-  Agreement completed.  
2022-09-27 - 0:02:25 AM GMT