



LIONS
MEDICAL
RESEARCH
FOUNDATION

Lions Medical Research Foundation has been fully committed to start-up funding for world-class medical research since 1963.



Queensland and Northern New South Wales
LIONS MEDICAL RESEARCH FOUNDATION

2022-2023 ANNUAL REPORT

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CHAIR'S REPORT

It is hard to believe that this time of the year has rolled around again!

It was just twelve short months ago when we saw the post COVID-19 green shoots start to appear in the Foundations financials, some fresh faces on the Board and a re-energised approach to its business model.

I am pleased to say that, whilst we have had ups and downs, the year under review has been positive.



The only negative is that I believe Cabinets, Clubs and Lions generally have become busier as we put the constraints of COVID behind us and, whilst focussed on the good work that Clubs do, many are not giving the state and national foundations and causes enough attention.

This continues to pose a challenge to the Foundation as achieving cut-through with our message has proven more difficult.

Sometimes positive messages are more difficult to convey than negative ones. Just ask the media!!!

LMRF has positive stories to tell. Our Research Fellows, Dr Dominic Guanzon and Dr Olivia Holland continue to make significant strides forward in their respective fields of ovarian cancer testing and gestational diabetes, respectively. In fact, based on performance, we have extended both appointments recently.

The Foundation has had success with our new initiative of donations by way of bequests. To grow this program, we have partnered with Safewill, an Australian on-line legal firm, who will provide making or amending a will service to Lions at a very reasonable price, irrespective of a bequest decision.

My fellow Q3 Director Paul Ryan has been busy organising a successful fundraiser in the childrens performance space with Circus Quirkus which recently performed in Sydney and another event in Queensland.

LMRF has also recently partnered with Doing Good Rewards, a member purchasing program that allows the deep discounts on goods and services purchased by Lions to be shared by way of donation with the Foundation.

Multiple District office also recently approved an application by the Foundation to seek donations right across Australia instead of the previous position wherein it was limited to fundraising in the Q Districts only.

Unfortunately, a planned charity bike ride along the Brisbane Valley Rail Trail failed to attract the necessary interest and had to be postponed.

The Foundation's popular research immersion scholarship program for secondary school students has been rebranded as the Beryl Phippard Memorial Scholarship program in consultation with the family of the late Beryl Phippard with recent attendees being the first recipients of the rebranded scholarship. Many Lions will recall the tremendous supporting role Beryl played to her husband Ray in the Foundation's formative years.

On the corporate front our acting Executive Manager, Deanne Meldon, has been appointed to a more permanent three-year contract to provide stability to an improving administrative position.

This year's AGM will see a sizeable number of changes to the Board of the Foundation:

- The current directors Deputy Chair Kathy McCosker (Q2) and Q1 director Penny Koura have completed two three-year terms and as such are not eligible for re-election.
- Q3 Director Paul Ryan is up for re-election for a second three-year term as is Aussie Lanphier from Q2.
- I have indicated to the Board my intention of retiring as I am well into my 'golden years' and have had several health scares over the last little while which, whilst not life threatening, cause one to face the fact that we are mere mortals who won't escape this planet alive, and I have a pretty serious travel bucket list that Gay and I are working away at.

These changes are probably the most far-reaching the Board has seen for many years, and it will provide an opportunity to re-energise the organisation, elect some younger blood, and bring fresh skills to the organisation.

I would like to thank my fellow directors for their assistance over my period as Chair and my particular thanks goes to those leaving the organisation.

To our diligent staff, rest assured the Board, and I are grateful for your commitment and good counsel over the year.

Finally, to the Lions of the four Q Districts, I urge you to continue to support LMRF and the life-changing impacts it has had through its work over the sixty odd years it has been in operation.

Regards
Lion David Eades
Chair

RESEARCHER'S REPORT

Dr Olivia Holland

Determining the role of the placental mitochondria in gestational diabetes

Health problems during pregnancy affect mother and baby while the pregnancy is progressing but can also impact their lifelong health. A woman who has gestational diabetes is twice as likely to have other pregnancy complications like dangerously high blood pressure that can mean the baby needs to be delivered early, or a baby that grows too big and leads to problems giving birth. After the pregnancy, one in two women who had gestational diabetes will go on to develop the lifelong condition type 2 diabetes, and her child is also more likely to have a range of health problems later in life, including diabetes.



We have ways to treat gestational diabetes, but these interventions can come too late to provide the best care. Positively intervening to improve pregnancy health lets us improve the health of both mother and child in the short and long term. Our group's research is generously supported by the Lions Medical Research Foundation, and with this support from the Lions Medical Research Foundation we are working to better understanding why gestational diabetes and other pregnancy complications happen, and finding improved ways to predict early if a woman is at risk of complications so they can have the best care as soon as possible.

In August I was invited to speak at the Australasian Diabetes in Pregnancy Society 2023 Annual Scientific Meeting in Adelaide to report on results from this research supported through a successful grant. This society is the professional body that coordinates the development of health policy on diabetes in pregnancy at the National and State levels. Presenting at this meeting allowed me to disseminate results from our group's work to key stakeholders, and to represent the Lions Medical Research Foundation and Griffith University to leading clinical, basic, and educational researchers.

Late in November I'm also excited to be speaking on our group's work at one of the biggest reproductive science meetings of the year, the joint 2023 Endocrine Society of Australia and Society for Reproductive Biology Annual Scientific Meeting in Brisbane. My PhD students Hannah, Hasini and Dayna will also be presenting on their work to date. Hannah and Hasini have found genetic changes in the placenta in gestational diabetes and other pregnancy

complications that could help predict if a woman is at risk of a complicated pregnancy. Dayna will present her work on how a medication used to treat gestational diabetes (metformin) affects the placenta and baby and will also speak in an education workshop to help guide other students and researchers early in their career. After the main conference we will be joining a select group of researchers at a satellite meeting at the Sunshine Coast Health Institute to focus on how the placenta impacts health.

This year our PhD students have been very successful in securing research funding from Griffith University's School of Pharmacy and Medical Sciences, with Hannah awarded \$5,000 to investigate how COVID-19 affects the placenta and pregnancy health, and Hasini awarded \$1,000 to allow her to make her new scientific manuscript accessible to all readers without them having to pay fees. The support of the Lions Medical Research Foundation allows me to continue to empower and guide these extremely promising new researchers, fostering their ability to be the future of medical discovery and expanding the impact of your investment.

Your generosity is fundamental to our group's continued successes, and I would like to express my heartfelt gratitude for your ongoing support. Together we work to improve health through research. That is what you support.

Scientific publications in peer reviewed journals in 2023

1. Luhan Han, Olivia Holland, Fabricio Da Silva Costa, Anthony Perkins (2023). Potential biomarkers for late-onset and term preeclampsia: A scoping review. *Frontiers in Physiology*, 14: 1143543. doi.org/10.3389/fphys.2023.1143543

Conference presentations in 2023

1. Hasini Rathnayake, Avinash Kundur, Indu Singh, Olivia Holland. Predicting gestational diabetes mellitus, related perinatal outcomes and necessity of medication. Placental Consortium Webinar, National Health and Medical Research Council Centre of Research Excellence in Stillbirth, 16 August 2023.

Invited presentations in 2023

1. Olivia Holland, Albert Liang, Richard Lai, Kshiti Patel, Aaron Lorimer, Kerry Richard. Placental function in gestational diabetes. Australasian Diabetes in Pregnancy Society 2023 Annual Scientific Meeting, Adelaide, 25–27 August 2023.

RESEARCHER'S REPORT

Dr Dominic Guanzon

Diagnosing ovarian cancer recurrence and chemoresistance using extracellular vesicles



Introduction:

I am very pleased to present an overview of the progress and achievements made possible by the unwavering support of the Lions Medical Research Foundation (LMRF) and Lions Clubs. As the 54th Fellow of the LMRF, I have had the privilege of leading cutting edge research initiatives aimed at pushing the boundaries in the field of genomic medicine. This report highlights our ongoing efforts in addressing crucial medical challenges related to ovarian cancer chemoresistance.

The problem: Ovarian cancer poses a significant threat to women worldwide, ranking as the sixth most diagnosed cancer and the fifth leading cause of cancer-related deaths among women. Regrettably, over 60% of patients with advanced-stage ovarian cancer experience disease recurrence after treatment. This recurrence becomes challenging to treat because the cancer cells develop resistance to existing chemotherapies (chemoresistance), diminishing their effectiveness, and reducing the period of remission. Consequently, the risk of death escalates.

To address this critical issue, the development of a blood test capable of predicting ovarian cancer recurrence and assessing its responsiveness to chemotherapy treatment is imperative. Such a test, referred to as a companion diagnostic, would assist doctors in selecting the most suitable treatment for each patient. Presently, there is no such diagnostic test available for ovarian cancer.

"One of the biggest challenges associated with ovarian cancer is that there are no companion diagnostic tests available to predict recurrence and chemoresistance."

The solution: The challenge above underscores the importance of our ongoing research initiative, which aims to develop a diagnostic test capable of predicting ovarian cancer recurrence and resistance to chemotherapy. Our project centres on investigating extracellular vesicles (EVs), minuscule structures released by all cells. By analysing the DNA biomolecules within EVs present in the bloodstream, we can continuously monitor the genetic composition of cancer cells. This enables us to assess whether a cancer cell is becoming more resistant to treatment and explore alternative therapeutic approaches. If successful, this diagnostic test has the potential to significantly enhance the prospects of women leading longer, healthier lives.

Scientific Advancements: Our laboratory has recently achieved a significant milestone by establishing the genomic infrastructure required to analyse DNA. This accomplishment involves utilising a long-read Nanopore sequencer in conjunction with a high-performance computer. To the best of our knowledge, we are the first in the world to use this technology to sequence DNA from EVs. We have exciting preliminary data showing that EV DNA is enriched for an ovarian cancer signature compared to normal individuals. In the future, this innovation could lead to a tool that doctors can use at the patient's bedside to quickly diagnose and monitor ovarian cancer chemoresistance.

Collaborations: A crucial partnership that has significantly contributed the advancement of our genomic capabilities is with the Genome Innovation Hub (GIH) through its collaborative project scheme. In particular Dr Subash Rai at GIH has played a fundamental role, by providing essential expertise and laying the foundation for interrogating EV DNA through long-read Nanopore sequencing technology.

Funding and Grants: The LMRF's support enabled us to secure vital funding, including the 2023 UQCCR Early Career Researcher Enabler Scheme and the GIH Collaborative Project Scheme. These grants are instrumental in advancing our ongoing projects and accelerating our genomic research outcomes. Additionally, we are applying to larger funding bodies such as the NHMRC, further demonstrating our commitment to securing resources for our research.

Public Engagement and Donor Support: Engaging with the community, including events with Lions Clubs, such as the Lions Club of Caloundra, and presentations at the Brookside Ladies Tuesday Club, has not only raised awareness but also garnered generous donations to the LMRF. These contributions are invaluable in sustaining our research efforts and ensuring support for future innovative scientific studies.

Supervisory Roles: I am currently supervising two talented international master's students from India, namely Vidya Gummagatta and Rakesh Sankar. The work carried out by Vidya and Rakesh will significantly contribute to the advancement of our diagnostic capabilities involving nucleic acids (DNA / RNA) in the realm of ovarian cancer research. Additionally, I had the pleasure of supervising Pragati Lodha, who has successfully completed her master's

studies and secured a fully funded PhD opportunity in Germany. The assistance provided by LMRF has enabled me to nurture researchers capable of addressing complex medical challenges in the future.



This year's research accomplishments, featuring key moments such as presenting research findings and securing donor support from the Lions Club of Caloundra (left and top middle). Additionally, I am currently supervising two master's students Vidya Gummagatta and Rakesh Sankar (bottom middle) and established new infrastructure for analysing DNA extracted from extracellular vesicles obtained from women diagnosed with ovarian cancer (right).

Research Dissemination: In our commitment to sharing our findings with the global scientific community, we have presented our genomic research at major international conferences. Notable events include presentations at the International Society for Extracellular Vesicles (ISEV) conference in Seattle, USA, and the Danish Diabetes and Endocrine Academy (DDEA) conference in Aalborg, Denmark. These platforms have allowed us to showcase our pioneering research and exchange ideas with leading experts in the field.

Conclusion: In summary, the support provided by the LMRF and Lions Clubs has been instrumental in further advancing our research program. Our achievements in genomic medicine, particularly in the areas of diagnostics in ovarian cancer chemoresistance, would not have been possible without this invaluable support. As we continue our endeavours, we remain committed to making significant contributions to medical research, with the ultimate goal of improving patient outcomes and transforming lives.

I extend my deepest gratitude to the LMRF and Lions Clubs for their unwavering support, which has empowered our progress in genomic medicine, particularly in addressing chemoresistance for women with ovarian cancer.

SPARQ-ED REPORT

Bridging the gap between high school science and real-world biomedical research

What an amazing year for LMRF and SPARQ-ed. Your generous support has directly contributed to providing financial assistance for students from outside of the Brisbane metropolitan area to attend SPARQ-ed programs at the Translational Research Institute (TRI) in Woolloongabba.

Junior Research Engagement Program

Year 8 and 9 students attended two-day programs designed to inspire and engage them with STEM and consider selecting STEM subjects at school. 108 students participated in 5 events. LMRF Scholarships were awarded to students from:

- Ayr (2 students)
- Barcaldine
- Bundaberg
- Kawana Waters (2 students)
- Rockhampton (3 students)

What an amazing year for LMRF and SPARQ-ed. Your generous support has directly contributed to providing financial assistance for students from outside of the Brisbane metropolitan area to attend SPARQ-ed programs at the Translational Research Institute (TRI) in Woolloongabba.

Two different projects have been offered, with students challenged to answer an inquiry question. The two inquiry questions studied this year are listed below.

What is the difference between a gene and gene expression?

How can we use DNA to predict genetic disorders?



Senior Research Engagement Program

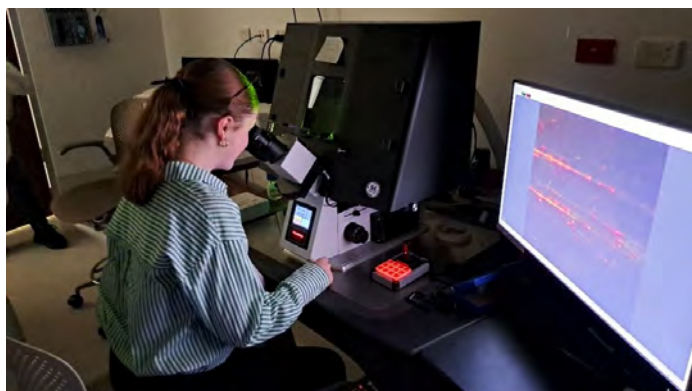
In 2023, 120 of Queensland's brightest students have been immersed in biomedical research through our Immersion Program. Immersion is open to students studying Year 10, 11 and 12 at a Queensland school. Students work as a team to respond to a research question designed by one of TRI's researchers. Across five days, they perform experiments, analyse real data and report their findings back to the research community, teachers, parents and friends.

Beryl Phippard Memorial Scholarships were awarded to students from:

- Agnes Waters
- Ayr
- Burdekin
- Buderim
- Cairns
- Childers
- Gladstone (x2)
- Gold Coast (x14)
- Gympie
- Hervey Bay
- Kooralbyn
- Mackay
- Maleny
- Maroochydore
- Moranbah
- Rockhampton
- Tannum Sands
- Tewantin
- Toowoomba (x5)
- Townsville (x3)
- Warwick and Yeppoon

Research Projects completed in 2023 were:

- The Genetic Basis of Goniodysgenesis in dogs provided by Dr Kim Summers from the Mater Research Institute.
- Targeting DNA Replication in Cancer provided by Dr Mathew Jones from The University of Queensland Frazer Institute.
- Targeting the Metabolic Fuels driving Cancer provided by Dr Jennifer Gunter and Dr Charles Bidgood from the Queensland University of Technology.



Connections with Queensland communities

SPARQ-ed have been working closely with LMRF to connect the most recent Beryl Phippard Memorial Scholarship recipients with their local Lions Club. Students will be presented with a certificate and can share their experience with Lions Club members.

You can learn more about SPARQ-ed by visiting sparqed@tri.edu.au

PROF. IAN FRAZER HUMANITARIAN AWARDS

- | | | | |
|-----------------------------|--------------------------|----------------------------|--------------------------|
| 1. Professor Ian Frazer | 51. Eric Wardrup | 101. Kaye Smith | 151. Ron Ould |
| 2. Irene Dunning | 52. Brian Purvis | 102. David Knowles | 152. Phil Doonan |
| 3. David Constable | 53. Robert Pearson | 103. Rob Craig | 153. Margaret Tutton |
| 4. Jack Maoudis | 54. Veta Boyce | 104. Christine Mellor | 154. Liz Alcock |
| 5. Irene Cayas | 55. Heather Hind | 105. Mervyn Thorn | 155. Lenore Howard |
| 6. Mahendra Amarasuriya | 56. Ted Otago | 106. Margaret Wearne | 156. Keith Kieseker |
| 7. Jan Barsby | 57. Peter Harris | 107. Dell Boyd | 157. Derek Pingel |
| 8. Marion McMurray | 58. Valerie Smith | 108. Nikita Reed | 158. Chris Pingel |
| 9. Prof Bryan Emmerson | 59. Sandy Twigg | 109. Narelle Parkins | 159. Peter Maroney |
| 10. Durack Inala Bowls Club | 60. Diane Brown | 110. Tony Smith | 160. Alan Carter |
| 11. Judy Morris | 61. Brig. Neil Weekes | 111. Neil & Judy Kennedy | 161. Robin Ashby |
| 12. Neville Jenkins | 62. Christine O'Flynn | 112. Aust Computer Traders | 162. Rosa Cavallo |
| 13. Glenys Marshall | 63. Ken Mulligan | 113. Wiley & Co. Pty Ltd | 163. Dallas Thom |
| 14. Ken Mulcahy | 64. Dr Will Cairns OAM | 114. Formula Interiors | 164. John Burnham |
| 15. Glenda Haig | 65. Peter Lindsay | 115. Pete's Party Products | 165. Dianne O'Brien |
| 16. William Twigg | 66. John Denyer | 116. Scott Metals Pty Ltd | 166. Sue Francis |
| 17. Ralph Davies | 67. Brian Sait | 117. Toshiba Pty Ltd | 167. Pearl Elaine Curry |
| 18. David Floyd | 68. Frank Assink | 118. Cushway & Blackford | 168. Bert Bunney |
| 19. John Wearne AM | 69. Ross Mazzeo | 119. Ford & Assoc. Pty Ltd | 169. Rosemary Izzard |
| 20. Lorraine McKenzie | 70. Susie Carter | 120. Elza Liberona | 170. Darryl Robson |
| 21. Winston Fraser | 71. Rita Bishop | 121. Leslie Blanch | 171. Neil Finlayson |
| 22. Stan Felsman | 72. Noel Brady | 122. Ken Scells | 172. Betty Pugh |
| 23. Mike Keim | 73. Ashley Burns | 123. Marianne Gayton | 173. John Rourke |
| 24. Beverley Drysdale | 74. Lyrell Cox | 124. Neil Phillips | 174. Irene Mullan |
| 25. Gordon Boyd | 75. Geoff Ferguson | 125. Don Campbell | 175. Del Roeton |
| 26. Austin Lanphier | 76. Doug Hargrave | 126. Ross Smith | 176. Alison Ferguson |
| 27. Elvie T Ditchburn | 77. Peter McLeod | 127. Emily Webb | 177. Paul Sime |
| 28. Don Carmichael | 78. Mary Olson | 128. Mandy Farimbella | 178. Greg Ferguson |
| 29. Rose Swadling | 79. Peter Kiernan | 129. Julie Foster | 179. Joan Macrow |
| 30. Mieke Van Ravensberg | 80. John Lindsay | 130. Ditha Mason | 180. Lance Roberts |
| 31. Rod Chiapello | 81. Delwyn Hallett | 131. Janice Spathonis | 181. Jack Dunning |
| 32. Henry Eustace | 82. Garry Lemmo | 132. Margaret Brownsden | 182. Ann Boness |
| 33. Gloria Grant | 83. David & Evelyn Rees | 133. Ashley Baxter | 183. Trevor Johnson |
| 34. Glenda Tuhoro | 84. Arthur Brown | 134. Kay Farmer | 184. Georgina McKenzie |
| 35. Shirley Woollett | 85. Marjorie Moschioni | 135. Bill Richmond | 185. Tony Boxsell |
| 36. Shirley Hopgood | 86. Jennifer Maguire | 136. Darryl Forrest | 186. Susan Olive |
| 37. Charley Maoudis | 87. Peter Ho | 137. Amy Mulvihill | 187. Garth Inglis |
| 38. Ray Phippard | 88. Bruce Ede | 138. Natalie Kieseker | 188. Brews Brothers |
| 39. Beryl Phippard | 89. Michael Bonoguore | 139. Vicky Hansen | 189. Highgrove Bathrooms |
| 40. Rae Strain | 90. John Grimstone | 140. Mary Collie | 190. Ian Towers |
| 41. John Shaw | 91. Gregory Adams | 141. Vesa Pekkarinen | 191. Peter & Lyn Young |
| 42. Maurice Drake | 92. Bronwyn Newman | 142. Greg Nothling | 192. Howard Williams |
| 43. John Orford | 93. Peter Donghi | 143. Heather Veltmeyer | 193. Mona Harris |
| 44. Merv Butler | 94. Joyce Emmett | 144. Ian Mainwaring | 194. Ken Freney |
| 45. Anton Sanker | 95. Grahame J Bonamy | 145. Bernie Scobie | 195. Sam Campbell |
| 46. Ingals Family | 96. John Cusack | 146. Arthur Stuckey | 196. Leonora Kanaris |
| 47. Cass Bazen | 97. Frank Beecher | 147. Joanna Burchell | 197. Amanda Williams |
| 48. Peter Kidston | 98. Geoff Gaylard | 148. Marion Marshall | 198. Tyson Albrecht |
| 49. Joy Scobie | 99. Margaret Mary Miller | 149. Louise Davis | 199. Lachlan Bauer |
| 50. Peter Ells | 100. Surendra Prasad | 150. Libby McCarthy | 200. Phyllis Stubbin |

201. Bronwen Rees
 202. Margaret Weatherhog
 203. Fresh Fields Quilting
 204. John Andersen
 205. John Molloy
 206. John Rinder
 207. James (Jim) Smith
 208. Ray Farley
 209. Ian Bruning
 210. Stanley Rawlings
 211. Don Luff
 212. Kay Scott
 213. Glendell Appleford
 214. Beverley Bates
 215. Meg Hatfield
 216. Bruce Unwin
 217. Harold & Lorraine Schiller
 218. Grace Holmes
 219. Sue Jones
 220. Robert Gelling
 221. Ken Ross
 222. Ken Sutton
 223. Ian Smith
 224. Jeffrey Underhill
 225. Robin Salmon
 226. Coral Salmon
 227. Kepnock High School
 228. Kevin Cast
 229. Denise Fritz
 230. Gail Zunker
 231. Mark McDonaals
 232. John Burdak
 233. Sandra Dowling
 234. Sandra Ryan
 235. Gordon Callaghan
 236. Pat Allport
 237. Steve Ogle
 238. Robert Hill
 239. Paula Davoren
 240. Kevin Blunt
 241. Bob Chamberlain
 242. Rod Stanley
 243. Trevor Nunn
 244. Tony Cornell
 245. Charmian Cornell
 246. Terry Rahill
 247. Hayley Walker
 248. Bryan Shaw
 249. Kim Budick
 250. Shirley Pidgeon
251. Arthur Witheyman
 252. Glenys Berry
 253. Cheryl Angus
 254. Sylvia Seaton
 255. Julie & Barry Reinke
 256. Don Knopke
 257. Stuart Sharp
 258. Helen Greer
 259. Jenny Sorrenson
 260. Kay Mason
 261. Advantage Screens
 262. Sister Francis Flint
 263. Pauline Taylor
 264. Heather Boyle
 265. Patricia Bowman
 266. Betty Floyd
 267. Janelle Hill
 268. John Edward Allen
 269. Prof. Rick Speare
 270. Jill Mather Kitching
 271. Mr Chris Simpson
 272. Raymond Dionysius
 273. Alan Newman
 274. Elfia Pattinson
 275. Viotell Onyett
 276. Lois Hadfield
 277. Dr Merilee Frankish
 278. Graham Brittain
 279. Barry Preo
 280. Colleen Lang
 281. Allan Turner
 282. Terry Carmody
 283. Olive Johnstone
 284. Lau Edmond
 285. Raymond Wong
 286. Tony & Lisa Clark
 287. Rachelle Cathcart
 288. Shaani Wigg
 289. Judy Margaret Scells
 290. Brenda Vettise-Ander
 291. Hugh Cullen
 292. Derek Brady
 293. Bill Buhse
 294. Belinda Forgacs
 295. Tony Mead
 296. Mark McDonald
 297. Graham Fowler
 298. Theresa Goodman
 299. Ray Fenton
 300. Michelle Hill
301. Jean Miller
 302. Diana Kerton
 303. Sheena Hewlett
 304. Denise & Wayne Gall
 305. Lorraine Trigg
 306. Coral Sweeney
 307. Corbi Lagas
 308. Bevin Sutton
 309. Drina Meades
 310. Ken Freney
 311. John Spriggs
 312. Christine Adams
 313. Margot Koschel
 314. Danielle Grieves
 315. Mary Phillips
 316. Paul Mulvihill
 317. Ray Goldson
 318. John Matheson
 319. Joyce Peters
 320. Carol Da Costa Roque
 321. Fiona Holland
 322. Mary McGrath
 323. Gwendoline Greenwood
 324. Frank Papworth
 325. Colin Diachkoff
 326. Peter Coom
 327. Joy Bonoguore
 328. Olga Lawrence
 329. Rosemary Smith
 330. Reynald Dionysius
 331. Anil Sharma
 332. Andrew Tanos
 333. Eva Zouppas
 334. Fanos Tanos
 335. Doug McLeod
 336. James White
 337. Rebecca Connor
 338. Leo Tsimpikas
 339. Jim Kanaris
 340. Andrew McMicking
 341. Philip Carnes
 342. Barry Bawden
 343. Dale Langley
 344. Paul Mulvihill
 345. Geoffrey Cox
 346. Jeffrey Drysdale
 347. Christine McIntyre
 348. Graham Nilsson
 349. Paul Neal
 350. Don Harrison
351. Mary Purnell-Webb
 352. Sylvia McNeal
 353. Alicia Pownell
 354. Wendy Absolom
 355. Emily Webb
 356. Nigel Hutton
 357. Lindsay Lodwick
 358. Karen Beaumont
 359. Graham Perrett
 360. Norm Ward
 361. John Whitlock
 362. John Rowland McAtee
 363. Allan Turner
 364. Dennis Wogan
 365. Joan Walker
 366. Bernie Shore
 367. Sharn & Neville Hart
 368. John Seymour
 369. Charlie Walker
 370. Warren Milevskiy
 371. Trevor Nunn
 372. Shirley Little
 373. Jill Allport
 374. Wendy Hallows
 375. Pauline Edwards
 376. Philip Edwards
 377. Philip Gardner
 378. Irene McDonald
 379. Aileen Knowles
 380. Bernadette Craig
 381. Carmel Goldsworthy
 382. Carmen McAtee
 383. Colleen Leslie
 384. Diane Unwin
 385. Elvee Brisbane
 386. Geoffrey Beattie
 387. Geoff Moore
 388. Greg Rollason
 389. Mal Murray
 390. Neil O'Kamura
 391. Norm Jensen
 392. Rodd Chignell
 393. Darren Hutchison
 394. Cleveland Scouts
 395. John Egan
 396. Terry White Pharmacy
 397. Cavendish Rd Clinic
 398. All Sports Physio
 399. J B See
 400. Jan Davis

401. Kevin Woodward
 402. John Nunan
 403. David Lodge
 404. Nola Bennett
 405. Judy Fuller
 406. Beverley Nutley
 407. Glenda Gall
 408. Jean Taylor
 409. Trevor Watts
 410. Brian Bullion
 411. Bryan Spain
 412. Brian Shucksmith
 413. Hugh Farlow
 414. Cheryl Lamb
 415. Trevor Schellbach
 416. June Petersen
 417. Roslyn Baxter
 418. Kay Rochford
 419. Raymond Burt
 420. Mario Canterella
 421. Robert Pittaway
 422. Trevor Sleep
 423. John Wernham
 424. Roslyn Jackson
 425. Robyn Finlayson
 426. Liz & Jo Brischetto
 427. Dorothy & John Grima
 428. Wendy Cooke
 429. Gloria & Athol McQueen
 430. Ailsa Roberts
 431. Sharna Brown
 432. John Everingham
 433. Steve Symonds
 434. Rod Johnston
 435. Shirley Dietz
 436. John Perkins
 437. Bob Morgan
 438. Keith Hamilton
 439. Tony Cornell
 440. John Smedley
 441. Peter Dean
 442. Robyn Jones
 443. Graham Jones
 444. Adrian Smith
 445. Wendy Newman
 446. Anthea Arkcoll
 447. Pamela Howland
 448. Stephen Dodd
 449. Beverley Fraser
 450. John Joyce
 451. Kathlyn McCarthy
 452. Sylvia Penhaligon
 453. Wanita Limpus
 454. Pauline & John Weatherby
 455. Bill McIntosh
 456. Alan Tuck
 457. Jeanine Wilkie
 458. Kim Lloyd
 459. Theresa Vollmer
 460. Chris Gilfoyle
 461. Kim Forrest
 462. GC Tallebudgera Lions
 463. Jorge Salles
 464. Bob Goldsworthy
 465. Tony Reading
 466. Joyce Arnold
 467. Peter Brown
 468. Desley Kelso
 469. John Creagh
 470. Peter Wilkes
 471. The Story Boxes
 472. Penny Kourra
 473. Craig & Janine Heyer
 474. Heidi Hughes
 475. Lyn Pysden
 476. David Porter
 477. Roger Lowe
 478. Johanna Cooper
 479. Erica McCaskie
 480. Roslyn Carlson
 481. Bob Robertson
 482. Michael Pope
 483. David Hall
 484. Scott Walker
 485. Warren Loos
 486. Peter Heard
 487. Darren Miller
 488. Dennis Kenyon
 489. Graham Drummond
 490. Peter Brown
 491. Ray Pascual
 492. Tim Brinums
 493. Denise Fitzgerald
 494. Graham Brewer
 495. Lawrence Johansen
 496. Robert McGreevy
 497. Glendell Appleford
 498. Barbara Matthews
 499. Marilyn Whear
 500. Donna Hedges
 501. Debbie Williams
 502. Mike Christie
 503. Dell Emery
 504. Ann Duffy
 505. Coral Mayfield
 506. Kevin Watson
 507. Narelle Wyvill-Anstey
 508. Aaron Richardson
 509. Ros Scotney
 510. Carmel Mazzeo
 511. Peter Dean
 512. Michael Payne
 513. Kevin Hooper
 514. Kevin O'Brien
 515. Pauline Moran
 516. Ian Anderson
 517. Faye Apps
 518. Susan Cox
 519. Stuart Perrett
 520. Mary-Anne Creagh
 521. Noel Dowse OAM
 522. Robyn McLellan
 523. Gloria Cavanagh
 524. Ralph & Marge Argue
 525. Keith Nutley
 526. Bill Taylor
 527. Len & Joan Cooper
 528. Bill Whitestyles
 529. Pam Bauer
 530. Rick Hufton
 531. Emma Otto
 532. Bevan Barsby
 533. Bruce Mellor
 534. Ken Carlson
 535. Sharynlee Barron
 536. Alan Brooks
 537. Georgina Crew
 538. Catherine Schofield
 539. Roslyn Batey
 540. Debbie Payne
 541. Lorraine Dornan
 542. Joan Rogers
 543. Gary Young
 544. Cathy Arnold
 545. Norece Mahon
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 549. Anita Wyndham
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 551. Doug Gall
 552. John Davis
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 554. Kevin Jackson
 555. Greg Griffiths
 556. Barbara Notley
 557. Rita Phillips
 558. Ellen Hansen
 559. Betty Lillian Hetherington
 560. John Duignan
 561. Maureen O'Connor
 562. Joyce Tate
 563. Maroochy North Shore LC
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 566. Wendy Jensen
 567. Gail Fleming
 568. Colleen Callaghan
 569. Tammy Stewart
 570. Kerrie Bartlett
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 572. Dawn Sytsma
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 577. Judi Donnelly
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 579. Joe Sester
 580. Patricia Clark
 581. David John Squire
 582. Timothy Brinums
 583. Denis W Stirling
 584. Alexandra Donoghue
 585. Bonita Guilford
 586. Mike Skelly
 587. Danita Potter
 588. Kaysha Stewart
 589. David Trigg
 590. John Clark
 591. Robert Zee
 592. Stewart Leadbetter
 593. Riley Clarke
 594. Kay Liddle
 595. Max Butler
 596. Lynnette Gamble
 597. Michelle Sandland
 598. Rodney Hopson
 599. Peter Cooper
 600. Emily Conn

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602. Rosemary Phillips
603. Garry Bates
604. Colin Sinclair
605. Richard Williams
606. Wilma Proudlock
607. Bernard James Hayes
608. Jeanette Fletcher
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611. Angie Sims
612. Stella (Tracy) Bjorkman
613. Kathleen Crane
614. Barry & Mary McGrath
615. Mark McDonnell
616. Lance Chamberlain
617. Keith Heinrich
618. Bruce Meyers
619. David John Phillips
620. Margaret Phillips
621. Rachel Pearson
622. Nicole Phillips
623. Ann Reed
624. John Calder
625. Helen Greer
626. Leo Elanora SHC
627. Leo St Andrews Lutheran
628. Raymond Kraus
629. Gwen Stepanowski
630. Natalie Cardwell
631. Dave Grieg
632. Peter Brown
633. Judy Meier
634. Jacqueline Layton
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636. Gladys Pinzon
637. Kerry Kilpatrick
638. John Burdack
639. Melanie Grevis-James
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641. Angela Psaltis
642. Yallah Atmah
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644. Margaret Mary Ryan
645. Gladys Pinzon
646. Lisa Gallagher
647. Phil Hallowes
648. Jan Bastin
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650. Gail Jones
651. Nigel Paxton
652. June Spencer
653. Nadeeka Dissanayaka
654. Susie Green
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656. Val Campbell
656. Barry Rodgers
657. Janet Sullivan
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671. Beverley Major
672. Stephanie James Hayes
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694. Samantha Loos
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711. Ge Ge
712. Irene Keski-Nummi
713. Jean Gunthorpe
714. Ron Murphy
715. Dugi & Bronwen Wilson
716. Joan Towers
717. Mary Ericksen
718. NuNu Restaurant
719. Colleen and Mike Sheppard
720. Remote Fleet Management Pty Ltd
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723. Kylie Cloney
724. Mark Peters
725. Terry Christo
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736. Mike Verdel
737. Karen Taylor
738. Robyn Paul
739. Bruce Barker
740. Kym Bierenbroodspot
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743. Paul Ryan
744. Wilfred (Bill) Slack
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748. Jan Jackson
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759. Trevor Halter
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774. John Liddle
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8. Lyn Psyden
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10. Peter Brown
11. Aileen Knowles
12. Joan Towers
13. NuNu Restaurant
14. Colleen & Mike Sheppard
15. Remote Fleet Management
16. Dr Grant Manypeney
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18. Kylie Cloney
19. Mark Peters
20. Mary Phillips
21. Bob Robertson
22. David Wilman
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114. Kerry Wright
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119. Lorraine McKenzie
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249. Artie Rentoul	299. Joyce Donghi	349. Mayleen Green	400. Marcia Crosse
250. Rev Dr Wayne Melrose	300. Rosemary Day	350. Mark Gamble	

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496. Wanita Nichols
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505. Richard Glasson
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508. Lyndon Kurth
509. Christine Mellor
510. Derek Brady
511. Sandra Smith
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513. Joan Towers
514. Ian Bigg
515. Cheryl Tyler
516. Shirley Harvey
517. Susie Green
518. Joy Bonoguore
519. Ken Freney
520. Bruce Myers
521. Rachel Pearson
522. Margaret Phillips
523. Nicole Phillips
524. Maree Ramsey
525. Glenn E Atkinson
526. Colin Mibus
527. Peter Greer
528. Terence Hitchman
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532. Dennis Wogan
533. Sally Baumber
534. Phillip Johnston
535. David Cane
536. Darryl Sytsma
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538. Neil G Tyler
539. John Whitlock
540. Leon Darmody
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542. Alan Williams
543. Don Campbell
544. Stephen Knight
545. Peter Zahnleiter
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548. Tony Firman
549. Narelle Wyvill-Anstey
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551. Kevin O'Brien
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562. Alex Martin
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572. David Lodge
573. Graham Ericksen
574. Inga Apps
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577. Gary Kenny
578. Wayne Evans
579. Christine Forrest
580. Karen Taylor
581. Christine Cufflin
582. Shona Bates
583. Carmel Levens
584. Charles Borg

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2. Pat Allport
3. Joan Chamberlain
4. Jeffrey Drysdale
5. Ron Ould
6. Ken Mulcahy
7. Winston Fraser
8. Chris McIntyre
9. Tony Cornell
10. Arthur Rentoul
11. Peter Donghi
12. Hugh Cullen
13. Paul Neal
14. George Pohlmann
15. Donna Hedges
16. George Higgs
17. Helena Allport
18. John Springs
19. Wendy Drysdale
20. John Chamberlain
21. Allan Turner
22. Cecily Burkett
23. Robert Dove
24. David McKenzie
25. Jenny Maguire
26. Robert (Bob) Moffitt
27. Frederick (Rick) Bichsel
28. Yvonne Strauss
29. Ann Reed
30. Ken Scells
31. Karen & Bart McKee
32. Ann Maree Rashleigh
33. Norm Alcock
34. Susie Green
35. Frank Beecher
36. Narelle Parkins

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1. Winston Fraser
2. George Pohlmann
3. Tony Cornell

RAY PHIPPARD PROGRESSIVE #3

1. George Pohlmann

RAY PHIPPARD PROGRESSIVE #4

1. George Pohlmann

RAY PHIPPARD PROGRESSIVE #5

1. George Pohlmann

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23. Tonita Williams
24. Narelle Wyvill-Anstey
25. Jeffrey Drysdale
26. Volla Atmeh
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29. Michel Handley
30. Rick Hufton
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34. Lawrie West
35. George Cossart
36. Julie Gardner
37. Cr Marhie Ryder
38. Rhonda Schwartz
39. Faye Thomson
40. Anne Lloyd
41. Maree Ryan
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60. Vicky Milham
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62. Wanita Nicols
63. Simeon Tinsley
64. Gerri Woods
65. Kenny Ma
66. Samuel Yang
67. Josephine Chi
68. Levanna Lam
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70. Cynthia Witheyman
71. Gloria Cavanagh
72. Margaret Kennedy
73. Anne Barden
74. June Spencer
75. Samantha Tindall
76. Yvonne Tui
77. Denise Cran
78. Dorne Cawte
79. Leanne Jones
80. Sam Leotta
81. Toowoomba Wilsonton
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83. Reay Tuck
84. John Meyer
85. Kim Howland
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88. Angel Callum
89. Natalie Rachel
90. Julie Bishop
91. David Leggett
92. Karen Taylor
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96. Shirley Craig
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101. Dulcie Bichsel
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104. Louise Willersdorf
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107. Bonita Guilford
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111. Norman Smith
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113. Liz Drake
114. Lindsay Green
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136. Mooloolah Valley Country
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146. Margaret Condon
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157. David Watts
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162. Lorraine O'Toole
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164. Ron Pitman
165. Mal Scott
166. Sandy Kolka
167. Warren Gould
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169. Roz Fenson
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171. Bunnings Acacia Ridge
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175. Wholelife Pharmacy &
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180. Dagmar Orlicek
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183. Stationery Aid
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185. Cr Cath Tonks
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188. Vicky Taylor
189. Emma Kolka
190. Kevan Cooper
191. Vicki Morrow
192. Ken Nicholls



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**Queensland and Northern New South Wales Lions
Medical Research Foundation**

ABN 63 009 946 481

Responsible Entity Report – 30 June 2023

Queensland and Northern New South Wales Lions Medical Research Foundation Responsible Persons' Report – for year ended 30 June 2023

The responsible persons present their report, together with the financial statements, on the company for the year ended 30 June 2023.

Responsible Persons

The following persons were responsible persons of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Austin Lanphier
David Eades
Gary Kenny – resigned November 2022
Katherine McCosker
Paul Ryan
Penny Kourra
Roderick Somerville – appointed November 2022
Ross Gibbins
Ross Gibbins (Company Secretary)
Edward Olsson (Company Treasurer)

Principal activities

The principal activity of the company during the financial year was raising funds for continuing and new medical research projects.

There have been no significant changes in the nature of these activities during the year.

Trading result

The deficit for the 2023 year was \$104,354 (2022: \$164,846 surplus).

Short term objectives

The entity's short-term objectives are to:

- Increase income from all sources.
- Investigate and implement different methods of fundraising.
- Raise the profile of the Foundation in the general and business communities.

Long term objectives

The entity's long-term objectives are to:

- Develop strategies and plans for responsibilities, delegation, marketing, risk, and succession.
- Effectively implement the revised governance format in accordance with recent constitutional changes.
- Ensure compliance with government legislation.
- Continue supporting medical research in accordance with the constitution.

Strategy for achieving short- and long-term objectives

To achieve these objectives, the entity had adopted the following strategies:

- Risk management.
- Financial management.
- Governance and succession.
- Marketing plan.

Key performance measures

The entity measures its own performance using both quantitative and qualitative benchmarks. The benchmarks are used by the responsible persons to assess the financial sustainability of the entity and whether the entity's short term and long-term objectives are being achieved.

Information on Responsible Persons

Name	Austin George Lanphier
Title	Responsible Person/Director
Experience and expertise	Retired 40 years in sales and marketing businesses Scout leader for 7 years 2 years National Service District Governor Q2 2002 - 2003 Trustee of ALCCRF Q2 Health Projects Chair 39 years' service to Lions Past Director and Chair – LMRF
Special Responsibilities	Responsible person representing Q2 Appointed at Board meeting of 17 August 2021 to fill casual vacancy

Name	David Charles Eades
Title	Responsible Person/Director - Chair
Qualifications	Senior Management Program, Monash Mt Eliza Business School Master of Business Administration Graduate Diploma in Urban Estates Management Certificate in Real Estate Valuation
Experience and expertise	Retired 2 years Chief Executive Officer for Queensland Residential Tenancies Authority, Brisbane 5 years Director Infrastructure and Economics for Price Waterhouse Coopers 10 years National Director Consulting Valuation and Estate Services for Knight Frank Former Adjunct Professor, Faculty of Business at University of the Sunshine Coast Past member and chair for Queensland Heritage Council Past State and National President for Australian Property Institute Non-Executive Director for Multicap Queensland, South Bank Corporation, Ks for Country Kids Inc 15 years Managing Director for Australia Property Advisory No. 2 Pty Ltd Returned Serviceman (Army Vietnam) Former member of Australia Institute of Company Directors

	Life Fellow of Australia Property Institute Past President and Secretary of Sandstone Point Lions Club and current Board Member Current member of Lions District 201Q3 as Marketing and Communications Chair
Special Responsibilities	Responsible person representing Q3 Appointed 23 November 2019 AGM; re-elected 27 November 2022 AGM

Name	Gary Francis Kenny
Title	Responsible Person/Director
Qualifications	Graduate of the Advanced Lions Leadership Institute
Experience and expertise	Retired Past District Governor for Lions District 201Q2 Represented both Zone and the District in various positions Director of Corporate Services Mackay Health Service District Assistant Regional Director (Finance and Administration) for Mackay Regional Health Authority Director of Corporate Services Mackay Base Hospital Assistant Manager Chermiside Hospitals Board and Royal Children's Hospital Manager Dalby Hospitals Board and Tully Hospitals Board
Special Responsibilities	Responsible person representing Q2 Appointed 23 November 2019 AGM; retired 27 November 2022 AGM

Name	Katherine McCosker
Title	Responsible Person/Director - Deputy Chairman
Qualifications	Cert IV Small Business - Hairdressing Cert III Micro Business
Experience and expertise	Current owner of Hairdressing business for 18+ years Served as Lions Club President, Treasurer and Fundraising Chairman District Chairperson for LMRP Personality Quest Lioness Liaison Officer
Special Responsibilities	Responsible person representing Q4 Appointed 11 November 2017 AGM; re-elected 15 November 2020 AGM Appointed Deputy Chairman by election 24 November 2019 AGM and re-elected 27 November 2022 AGM

Name	Paul Ryan
Title	Responsible Person/Director
Qualifications	Finance and banking
Experience and expertise	Banking and Financial planning Mortgage broking Owns and operates a Property Maintenance and Landscaping business Lions Club member for 20+ years Has held all key Board positions in his Lions Club LMRF Ambassador for 3 years
Special Responsibilities	Responsible person representing Q3 Appointed at 15 November 2020 AGM

Name	Penny Kourra
Title	Responsible Person/Director
Qualifications	Diploma/Bachelor of Education/Administration Teaching
Experience and expertise	Volunteer Prince Charles Hospital/Lady Cilento functions President Qld Association of Teachers of English to Speakers of Other Languages (QATESOL) President Apple Mac Lions Club Chairperson for Lions Medical Research Foundation Personality Quest Served on District Cabinet as project chair roles and minutes secretary
Special Responsibilities	Responsible person representing Q1 Appointed 11 November 2017 AGM; Re-elected 15 November 2020 AGM

Name	Roderick Somerville
Title	Responsible Person/Director
Qualifications	Accountant; Past member of Australian Institute of Company Directors
Experience and expertise	Charter Secretary Mooloolah Valley Lions Club (Q3) October 1991- June 2003 Charter & current member Maroochy Nth Shore LC(Q4) June 2003 – Present District Governor (Q4) 2017-2018 Convention x 2 (Q3 and Q4) 1994 & 2016 Current Consultant and Past Board Member of Lions Camp Duckadang Past Board Member of Lions Emergency Accommodation Centre
Special Responsibilities	Responsible person representing Q4 Appointed 27 November 2022 AGM

Name	Ross Gibbins
Title	Responsible Person/Director
Qualifications	Master of Business Administration – Technology Management 2010 Bachelor of Engineering (Civil) 1979 Certified Practising Engineer – Australia + APEC Corporate Member, Institution of Engineers, Australia since 1981 Justice of the Peace (Qualified) QLD – appointed October Member of the QLD Justices Association since 1981
Experience and expertise	Current Manager Business Development – Nth America for Thiess Pty Ltd Business and Project Development professional for 25+ years Engineering professional for 45+ years Past District Governor – Lions District 201Q1 – 2013 to 2014

	<p>Marketing Manager, Lions Australia – 2004 to 2008 MD201 Chairman – Lions Christmas Cake & Pudding Program – 2009 to 2011 District 201Q1 Cabinet – various Chair positions 1999 to 2021 Lions Club President on 4 occasions in Australia and Indonesia Director – Somerville House Foundation 2013 to 2016 AICD – Governance Foundations for Not-for-Profit Directors</p>
Special Responsibilities	<p>Appointed at 15 December 2020 Board meeting to commence 6 January 2021 as Company Secretary Responsible person representing District Q1 appointed at the 19 January 2021 Board meeting to fill a casual vacancy (vacated by Grace Lai), re-elected at 27 November 2022 AGM.</p>

Name	Thomas Braes
Title	Responsible Person/Director
Qualifications	<p>Solicitor of the Supreme Court of Queensland Queensland Magistrate Notary Public</p>
Experience and expertise	<p>Appointed as a Solicitor Supreme Court of Queensland 1982 Appointed as a Queensland Magistrate 2004 Member of APEX until joined Lions in 1991 Held positions of President, Secretary, Membership, Co-Ordinator for Christmas Raffle, Christmas in July, Cairns to Karumba Bike ride, Metrogaine, Recycle for Sight. Attended several District conventions and M.D. and ANZI. Attended International convention Sydney. Committee member IP Barry Plamer international board meeting Port Douglas. Have been heavily involved with a number of Incorporated Associations in Townsville, Charters Towers and Mareeba including Chamber of Commerce, and Mareeba Heritage Centre. Have a Melvin Jones, Barry Palmer and William Tresise award. Received an Order of Australia medal OAM President/Chair of the Mareeba Friends of the Hospital committee Chair of the RATCH Mt Emerald windfarm community benefit fund providing over \$200,000.00 pa to local community groups</p>
Special Responsibilities	<p>Responsible person representing Q2 Appointed 27 November 2022 AGM</p>

Company secretary

Ross Gibbins has held the role of Company Secretary since 15 December 2020.

Company Treasurer

Ed Olsson has held the role of Treasurer since 28 November 2021 AGM.

Meetings of responsible persons

The number of meetings of the company's responsible persons ('the Board') held during the year ended 30 June 2023, and the number of meetings attended by each responsible person were:

	Q District	Attended	Full Board Eligible to attend	Held*
Austin Lanphier	Q2	6	9	9
David Eades	Q3	7	9	9
Gary Kenny	Q2	1	2	9
Katherine McCosker	Q4	8	9	9
Paul Ryan	Q3	6	9	9
Penny Kourra	Q1	8	9	9
Roderick Somerville	Q4	5	7	9
Ross Gibbins	Q1	8	9	9
Ross Gibbins (Company Secretary)		8	9	9
Thomas Braes	Q2	5	7	9
Ed Olsson (Company Treasurer)		9	9	9
Deanne Meldon (Executive Manager) by invitation		7	9	9

**Held: represents the number of meetings held during the time the responsible person held office.*

Contributions on winding up

In the event of the company being wound up, ordinary members are required to contribute a maximum of \$20 each. Honorary members are not required to contribute. At 30 June 2023 the number of members was 302.

The total amount that members of the company are liable to contribute if the company is wound up is \$6,040 (2022:\$6,120).

Auditor's independence declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of The Australian Charities and Not for Profit Commission Act 2012 is set out immediately after this Responsible Persons Report.

Signed in accordance with a resolution of Responsible Persons.



David Charles Eades
Responsible Person/Director



Katherine McCosker
Responsible Person/Director

Date: 19 September 2023

REM AUDITORS

RELIABLE. EFFICIENT. METICULOUS.

AUDIT & ASSURANCE.



AUDITOR'S INDEPENDENCE DECLARATION

As auditor for the audit of Queensland and Northern New South Wales Lions Medical Research Foundation for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the independence requirements 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.

Eddie De Bruyn

Registered Company Auditor

Brisbane

REM Auditors Pty Ltd

Dated: 25 September 2023

0422072600
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**QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL
RESEARCH FOUNDATION**

**FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2023**

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New South Wales Lions Medical Research Foundation

General information

The financial statements cover Queensland and Northern New South Wales Lions Medical Research Foundation, a company limited by guarantee as an individual entity. The financial statements are presented in Australian dollars, which is the company's functional and presentation currency.

Queensland and Northern New South Wales Lions Medical Research Foundation is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office	Principal place of business
Unit 5 Portman Place 220 Boundary Road Spring Hill Qld 4000	Unit 5 Portman Place 220 Boundary Road Spring Hill Qld 4000

A description of the nature of the company's operations and its principal activities are included in the responsible persons' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of responsible persons, 6 September 2023. The responsible persons have the power to amend and reissue the financial statements.

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Statement of Profit or Loss and Other Comprehensive Income for year ended 30 June 2023

	Notes	2023	2022
Income			
Donations and Bequests	3	160,492	501,931
Fund Raising	3	45,314	141,349
Interest	3	13,899	3,775
Other	3	1,399	22,190
Total Income		221,104	669,245
Expenses			
Accounting and Bookkeeping Fees	4	1,241	2,782
Audit Fees	4	3,050	2,900
Board Governance expenses		1,015	1,161
Depreciation and amortisation expenses	4	6,931	9,590
Employee expenses	4	102,777	89,032
Fund raising expenses		69,515	79,414
Insurance expenses		4,128	6,122
Medical Research Grants and Commitments	4	100,679	274,483
Occupancy expenses		11,710	13,906
Office expenses		24,412	25,009
Total Expenditure		325,458	504,399
Surplus/(Deficit) before income tax expense and other Comprehensive Income		(104,354)	164,846
Grant for Equipment Purposes		-	-
Income tax expense	1	-	-
Surplus/(Deficit) after income tax expense for the year attributable to the members of Queensland and Northern New South Wales Lions Medical Research Foundation		(104,354)	164,846

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

**QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL RESEARCH
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Statement of Financial Position for year ended 30 June 2023

	Notes	2023	2022
Current assets			
Cash and cash equivalents	5	633,685	788,379
Investments – term deposits	6	200,000	200,000
Trade and other receivables and prepayments	7	55,571	2,121
Inventory	8	47,944	48,752
Other	9	4,572	2,296
Total current assets		941,772	1,041,548
Non-current assets			
Property, plant and equipment	10,11	472,300	477,384
Total non-current assets		472,300	477,384
Total assets		1,414,072	1,518,932
Liabilities			
Current liabilities			
Trade and other payables	12	16,718	9,130
Employee benefits	13	6,319	14,415
Total current liabilities		23,037	23,545
Total liabilities		23,037	23,545
Net assets		1,391,035	1,495,387
Equity			
Asset Revaluation Reserve	14	271,134	271,134
Accumulated Surpluses		1,224,255	1,059,409
Current Year Profit/(Deficit)		(104,354)	164,846
Total equity		1,391,035	1,495,387

The above statement of financial position should be read in conjunction with the accompanying notes

**QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL RESEARCH
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Statement of Changes in Equity for year ended 30 June 2023

Note	Retained Surplus	Revaluation Reserve	Total
	\$	\$	\$
Balance at 30 June 2021	1,059,409	271,134	1,330,543
Surplus/(Deficit) for the year attributable to members of the entity	164,846	-	164,846
Balance at 30 June 2022	1,224,255	271,134	1,495,389
Surplus/(Deficit) for the year attributable to members of the entity	(104,354)	-	(104,354)
Balance at 30 June 2023	1,119,901	271,134	1,391,035

Statement of Cash Flows for year ended 30 June 2023

	Notes	2023	2022
Cash flows from operating activities			
Receipts from fund raising and donations		151,479	644,533
Government COVID-19 Cash Subsidy		-	10,000
Other Grants		-	12,190
Payments to suppliers and employees		(318,225)	(496,414)
Interest received		13,899	3,775
Net cash from operating activities		(152,847)	174,084
Cash flows from investing activities			
Payments for property, plant and equipment		(1,847)	(1,982)
Proceeds from investment redemptions		-	-
Net cash used in investing activities		(1,847)	(1,982)
Cash flows from financing activities			
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		(154,694)	172,102
Cash and cash equivalents at the beginning of the financial year		988,379	816,277
Cash and cash equivalents at the end of the financial year		833,685	988,379

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Notes the Financial Statements for year ended 30 June 2023

The financial statements cover Queensland and Northern New South Wales Lions Medical Research Foundation (LMRF), as an individual entity, incorporated and domiciled in Australia. Queensland and Northern New South Wales Lions Medical Research Foundation is a company limited by guarantee and is registered as a deductible gift recipient.

Note 1. Summary of significant accounting policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012. The responsible persons have determined that the Company is not a reporting entity. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accruals basis, are based on historic costs, and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 and the following significant policies, which the responsible persons have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless otherwise stated. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Critical accounting estimates and judgements

The preparation of the financial statements requires the Directors to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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 and in any future periods affected.

(b) Plant and equipment

All assets acquired, including plant and equipment, are initially measured at their cost at the date of acquisition, being the fair value of the consideration provided plus incidental costs directly attributable to the acquisition, including costs incurred in getting the assets ready for use. Plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Expenditure on repairs and maintenance is recognised in profit or loss as incurred.

Depreciation is recognised in profit or loss on a straight line basis over the estimated useful lives of each item of plant and equipment.

The estimated useful lives for the current and comparative periods are 3–7 years.

Plant and equipment are also assessed for any indicators of impairment each year. Further details on impairment calculations are provided in Note 9.

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(e) Impairment of assets

At each reporting date, the Company reviews the carrying values of its financial and non-financial assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset (being the higher of the asset's fair value less costs of disposal and its value in use) is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount over its recoverable amount is recognised immediately in profit or loss.

Where it is not possible to estimate the recoverable amount of a class of asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(f) Trade and other receivables

Trade and other receivables include amounts due from customers and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

(g) Cash and cash equivalents

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

(h) Trade and other payables

Trade and other payables represent the liability outstanding at the reporting date for goods and services received by the Company which remain unpaid. The balance is recognised as a current liability with the amount normally being paid within 30 days of recognition of the liability.

(j) Employee benefits

(i) Short-term benefits

Liabilities for employee benefits for wages, annual leave, long service leave and other leave represent present obligations resulting from employees' services provided to the reporting date and are calculated at undiscounted amounts based on remuneration wage rates that LMRF expects to pay within 12 months after reporting date including related on-costs, such as workers compensation insurance and payroll tax.

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(ii) Other long-term employee benefits

LMRF's net obligation in respect of long-term employee benefits is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

(iii) Superannuation contributions

Liabilities in relation to contributions to superannuation funds (including defined contribution superannuation funds) are recognised as an expense in profit or loss when they are due.

(k) Revenue recognition

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Donations and Bequests

Donations and bequests are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreement.

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The company has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

All revenues are recognised at the fair value of the consideration received net of Goods and Services Tax (GST).

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(l) Investment income

Investment income includes interest and dividend income earned on investments in managed share portfolios and interest income on other funds invested. Interest income is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

(n) Goods and services tax

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included in current receivables or payables in the statement of financial position.

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

(p) Comparative Figures

Where necessary, comparatives have been adjusted to conform with changes in presentation and disclosure.

(q) Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(r) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash

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equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and Assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

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	2023	2022
Note 3. Revenue		
Revenue from Charitable Income and Fundraising		
Donations received		
Clubs - General	73,342	91,638
Clubs – Special Appeals	22,304	19,339
Public - In Memoriam	6,220	2,880
Public - Donations	52,127	79,741
Public – Bequests	-	308,333
Fundraising		
Art Union	20,032	19,805
Awards	6,500	1,500
Functions and Events	25,282	115,571
Sundry Fund Raising - Sales	1,398	1,746
Sundry - Other	-	2,727
Total Revenue from Charitable Income and Fundraising	207,205	643,280
Other revenue		
Interest	13,899	3,775
Government Grants	-	22,190
Total other revenue	13,899	25,965
Other Comprehensive Revenue		
Grant for Equipment Purchases	-	-
TOTAL REVENUE FROM ALL SOURCES	221,104	669,245
Note 4 Expenses		
Deficit before income tax includes the following specific expenses:		
Auditor’s Remuneration		
Audit Services – general	3,050	2,900
Total Auditor’s Remuneration	3,050	2,900
Depreciation		
Land & Buildings	4,386	4,386
Plant & Equipment & Furniture	2,545	5,204
Total Depreciation & Amortisation	6,931	9,247

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Note 4 Expenses (continued)

Employee Expenses

Salaries & Wages inc annual and personal leave	82,095	77,780
Personal Leave expense	1,762	2,127
Superannuation	10,520	7,636
Work Cover	217	235
Provision for Long Service Leave	-	758
Provision for Annual Leave	8,184	496
Total Employee Expenses	102,778	89,032

Medical Research Grants & Commitments

Medical Research Grants	81,929	224,483
SPAR Q Ed	18,750	50,000
Total Research Grants & Commitments	100,679	274,483

Note 5. Current assets - Cash and Cash Equivalents

Cash on hand	300	300
Cash at bank - unrestricted	633,385	788,079
Total Cash and Cash equivalents	633,685	788,379

Note 6. Financial assets

Held-to-maturity financial assets		
- Bank Term Deposits – maturing within 12 months	200,000	200,000
Total Financial assets	200,000	200,000

Note 7. Current assets - Trade and Other Receivables

Accounts receivable	220	220
GST receivable	1,237	1,901
Total Trade and Other Receivables	1,457	2,121

Note 8. Inventories

At cost:		
Awards – Progressive – Silver/Diamond/Sapphire	43,517	43,713
Awards – Bronze	2,453	2,504
Awards – Frazer Badges	418	510
Aprons	370	501
Caps	1,026	1,135
T-Shirts	161	389
Total Inventories	47,945	48,752

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	2023	2022
Note 9. Current Assets - Other		
Accrued Interest on Investments	4,572	2,296
Total Other current assets	<u>4,572</u>	<u>2,296</u>

**Note 10. Non-Current Assets – Property, Plant and
Equipment**

Land and buildings – at cost	175,428	175,428
Less: Accumulated depreciation	-128,944	-124,559
Sub-Total Land and buildings	<u>46,484</u>	<u>50,869</u>
Add: Accumulated Net Fair Value Gains	415,973	415,973
Total Land and Buildings	<u>462,457</u>	<u>466,842</u>
Plant and equipment – at cost	62,347	60,501
Less: Accumulated depreciation	-52,504	-49,959
Total Plant and Equipment	<u>9,843</u>	<u>10,542</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>472,300</u>	<u>477,384</u>

Note 11. Asset Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Land & Buildings	Plant & Equipment	Total \$
Balance at 30 June 2021	471,229	15,615	486,844
Depreciation expense	-4,386	-5,073	-9,459
Balance as at 30 June 2022	466,843	10,542	477,384
Additions		1,846	1,846
Depreciation expense	-4,386	-2,545	-6,931
Balance as at 30 June 2023	<u>462,457</u>	<u>9,843</u>	<u>472,300</u>

**QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL RESEARCH
FOUNDATION**

	2023	2022
Note 12. Current liabilities – trade and other payables		
Accrued expenses	11,333	3,100
Superannuation Payable	2,319	3,716
PAYG withholding	3,066	2,314
Total Trade and other payables	<u>16,718</u>	<u>9,130</u>
Note 13. Current Liabilities - Employee Benefits		
Provision for Annual Leave	6,319	6,864
Provision for Long Service Leave	-	7,551
Total Provision for employee benefits	<u>6,319</u>	<u>14,415</u>
Note 14. Asset Revaluation Reserve		
A revaluation reserve records the revaluations of non-current assets.		
Business premises – revaluation 2012, 2016, 2019	271,134	271,134
Total Reserves	<u>271,134</u>	<u>271,134</u>

QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL RESEARCH FOUNDATION

	2023	2022
	\$	\$
Note 15. Contingent liabilities and commitments		
Estimates of the potential financial effect of contingent liabilities that may become payable:		
(a) The company has agreed to fund ongoing research projects past 30 June 2023. The future payments are dependent on:		
(i) audit of the research project showing that appropriate progress is being made at the required standard and		
(ii) the researcher not having obtained alternate funding.		
There is considerable uncertainty as to the amount of the liability.		
– Payable within 1 year	114,387	94,382
– Payable later than 1 year	140,675	130,062
	<u>255,062</u>	<u>224,444</u>

(b) There is a system of credits available for club donations and award purchases. At 30 June 2023 the total credits available to be claimed was \$221,002 (2022: 164,423)

Note 16. Post-reporting date events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of the financial statements.

	2023	2022
Note 17. Reconciliation of deficit after income tax to net cash from operating activities		
Surplus/(Deficit) before income tax expense for the year	(104,354)	164,846
Adjustments for Depreciation and amortisation	6,931	9,590
	(97,423)	174,436
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	664	-337
Decrease/(increase) in inventories	808	-502
Decrease/(increase) in prepayments	(54,114)	-
Decrease/(increase) in accruals, trade and other payables	7,071	-1,759
Decrease/(increase) in superannuation payable	(1,397)	-11
Decrease/(increase) employee benefits	(8,096)	1,255
Net cash from operating activities	<u>(152,487)</u>	<u>174,084</u>

**QUEENSLAND AND NORTHERN NEW SOUTH WALES LIONS MEDICAL
RESEARCH FOUNDATION**

Responsible Persons' Declaration for year ended 30 June 2023

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Responsible Persons declare that in the Responsible Persons' opinion:

- (a) 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
- (b) 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.

On behalf of the Responsible Persons



David Charles Eades
Responsible Person/Director



Katherine McCosker
Responsible Person/Director

Date: 19 September 2023
State: Queensland

REM AUDITORS

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INDEPENDENT AUDITOR'S REPORT

To the members of Queensland and Northern New South Wales Lions Medical Research Foundation

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of Queensland and Northern New South Wales Lions Medical Research Foundation, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, except for the effects of the matter described in the *Basis of Qualified Opinion* section of our report, the accompanying financial report of Queensland and Northern New South Wales Lions Medical Research Foundation 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 Company's financial position as at 30 June 2023 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

In common with similar organisations it is not practical to maintain an effective system of control over revenue recognition and the system of credits available for club donations, therefore we are only able to audit receipts and club credits once they have been entered into the books of account and we may not detect where cash is received and is not included in the recorded income (2023:\$221,104; 2022: \$669,245).

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We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with *the 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* (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.

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 for the purpose of fulfilling the Company's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Company.
- Conclude on the appropriateness of directors' use of the going concern basis of accounting and based, on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Eddie De Bruyn

REM Auditors Pty Ltd

Director

Date: 25 September 2023



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