



FAIR WORK
AUSTRALIA

15 July 2011

Mr Justin O'Connor
Chief Executive
Australian Hotels Association, Queensland Hotels Association
email: info@qha.org.au

Dear Mr O'Connor

Re: Financial Report for the Australian Hotels Association, Queensland Hotels Association for year ended 31 December 2010 – FR2010/2888

I acknowledge receipt of the financial report for the Australian Hotels Association, Queensland Hotels Association (the Branch) for the year ended 31 December 2010. The report was lodged with Fair Work Australia on 16 June 2011.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Fair Work (Registered Organisations) Act 2009

Reference to the 'Workplace Relations Act of the Fair Work Act 2009', appearing in the Operating Report, the 'RAO Schedule of the Workplace Relations Act 1996' appearing in note 1 of the notes to the financial statements and the 'RAO Schedule' and 'RAO Regulations' appearing in the Committee of Management statement should properly refer to the 'Fair Work (Registered Organisations) Act 2009' and the 'Fair Work (Registered Organisations) Regulations 2009' respectively.

Audit Report

The Audit Report contained reference to the 'Workplace Relations Act 1996' and the 'RAO Schedule of the Workplace Relations Act 1996' which relate to outdated legislation. It should properly refer to the 'Fair Work (Registered Organisations) Act 2009'.

Related party transactions

Paragraph 17 of Australian Accounting Standard 124 (related party transactions) requires that '[i]f there have been transactions between related parties, an entity shall disclose the nature of the related party relationship as well as information about the transactions and outstanding balances necessary for an understanding of the potential effect of the relationship on financial statements.'

It would appear that the Queensland Hotels Association Union of Employers is a related party. In future years please ensure that the notes to financial statements disclose the nature of the related party relationship between the Queensland Hotels Association Union of Employers and the Branch.

Going Concern

The Branch's ability to continue as a going concern appears to be dependent on the Queensland Hotels Association Union of Employers capacity and willingness to collect and forward membership subscriptions to the Branch. The notes to the financial statements should explain why the Branch can reasonably expect that this will occur. For example, if an agreement exists between the Branch and the Queensland Hotels Association Union of Employers then the notes to the financial statements should state this.

Required disclosures: contributions to another reporting unit of the organisation

Item 11(b) of the General Manager's Reporting Guidelines (the Guidelines) requires the disclosure of the amounts and the names of other reporting units to which payments are made. In future years please ensure that the name of the reporting unit to which capitation fees have paid is disclosed.

Also, item 15 of the Guidelines requires that where another reporting unit of the organisation is the source of a cash inflow or the application of cash outflow, such cash flow should be separately disclosed in the notes and show the name the of the other reporting unit. In future years please ensure that any cash flows to the national office are disclosed in the notes to the cash flow statement.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

12 June 2011

Mr Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001



Dear Mr Donnellan

Re: **Financial Report for the Australian Hotels Association (Queensland Branch) for the Year ended 31 December 2010**

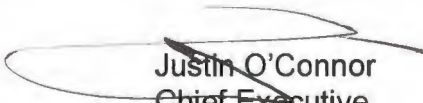
Enclosed for your consideration please find the Annual Financial Return for the Australian Hotels Association Queensland Branch for the FY ended 31 December 2010. The following documents are attached:

- Operating Report;
- Committee's Report;
- Auditor's Independent Declaration;
- Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements;
- Committee of Management Statement; and
- Independent Audit Report.

I confirm that the revised Accounts were approved by a meeting of the Board of the Australian Hotels Association (Queensland Branch) held on 7 June 2011.

Please do not hesitate to contact me should I be able to be of any further assistance.

Yours faithfully



Justin O'Connor
Chief Executive

Enc:

AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) AND ITS CONTROLLED ENTITIES

OPERATING REPORT 2010 FOR THE YEAR ENDED 31ST DECEMBER 2010

Introduction

This Operating Report covers the results of the activities and operations of the Australian Hotels Association (Queensland Branch) and its controlled entities for the Financial Year ended 31 December 2010. It is provided as a standing requirement of the *Fair Work (Registered Organisations) Act 2009*.

Principal Objects and Activities of the Association

The principal objects and activities of the Association during the reporting year were to:

- Promote and represent the interests and objectives of the members of the Australian Hotels Association (Queensland Branch) and its entities;
 - Provision of industrial support to members including advice on legal and legislative matters, contractual obligations, regulatory compliance, and industrial award interpretation and application;
 - Provision of information and advice for members providing relevant and up-to-date material relevant to hotels;
 - Organization and delivery of a range of industry and member events relevant to the hotel industry; and
 - Act as an information and distribution source between the Federal and State Associations to best serve the interests of the members.
-
- The results of these efforts were to advance the business interests of the Queensland hotel industry, and to contribute to Federal and State Government consideration of Australia's liquor licensing, gambling, electronic gaming, industrial relations, and occupational health and safety policies and regulations.

There have been no significant changes to the nature of the organisation's business, financial management, or member support activities in the reporting period.

Number of Members

As at 31 December 2010, the Association recorded 848 financial members.

Employees

The reporting unit employed no employees as at 31 December 2009.

Members' Rights and Manner of Resignation

The Registered Rules of the Australian Hotels Association (Queensland Branch) provide under Rule 36 that a member of the Association may resign his/her membership by notice in writing if:

- He/she ceases to be an employer in the (hotel) industry or ceases to be engaged therein;
- On giving the (Association) Zone Secretary notice of his/her intention so to do and the payment of all dues to the date of his/her resignation.

The same Rules also provide for the vacation of and/or resignation from elected office by elected members.

Changes to the Association's Financial Position

During the reporting year, there were no substantial changes to the financial position or asset holdings of the Association. The full financial position of the Association is reflected in the financial accounts attached to this report.

Members of the Committee of Management

During the entire period of the reporting year, the Committee of management of the Association comprised the following elected officers:

Appointment:

Incumbent:

President

Mr Thomas McGuire
Hotelier and Company Director
C/- Colmlie Hotel
Cnr Wynnum and Junction Roads
MORNINGSIDE QLD 4170

Senior Vice President

Mr Michael White
Hotelier
Bracken Ridge Tavern
Cnr Barrett and Denham Streets
BRACKEN RIDGE QLD 4017

Vice-President
(Accommodation)

Mr James Ferguson
Hotel Manager
Marriott Hotel
515 Queen Street
BRISBANE QLD 4000

Secretary/Treasurer

Mr Robert Dellar
Hotelier
AHA (Qld Branch)
GPO Box 343
BRISBANE QLD 4001

Election of Delegates

During the reporting year, there were no elections involving new representatives or delegates.

Trusteeships and/or Directorships

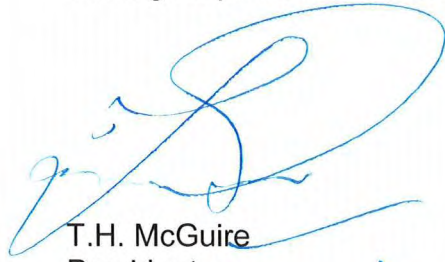
No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organization.

Auditor being an Approved Auditor

The independent Audit Report contained in these reports was provided by Mr Jamie Mobbs CPA, of Mobbs & Company Certified Practising Accountants. It is confirmed that Mr Mobbs is a registered Public Company Auditor, and such information is disclosed in the Independent Audit Report dated 29th April 2011.

Penalties Imposed

No penalties were imposed on the Association under either the *Workplace Relations Act of the Fair Work Act 2009* during the reporting period, and no contingent penalties are foreseeable.



T.H. McGuire
President
29 April 2011

**AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH)
AND ITS CONTROLLED ENTITIES**

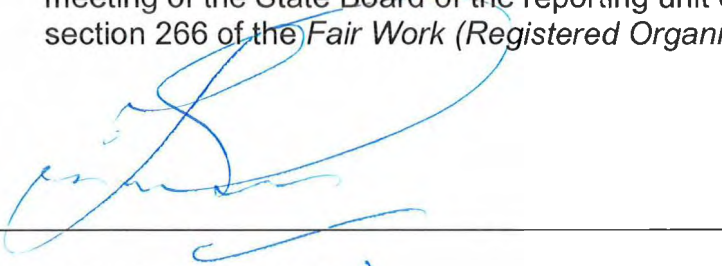
Designated Officer's Certificate

for the year ended 31st December 2010

s268 Fair Work (Registered Organisations) Act 2009

I, Thomas Harrington McGuire, being the President of the Australian Hotels Association (Queensland Branch) certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report, was provided to members on 6 May 2011; and
- that the full report was presented to an Annual General Meeting of members and a meeting of the State Board of the reporting unit on 7 June 2011 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



Thomas Harrington McGuire

8 June 2011

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

Annual Financial Report For The Year Ended
31 December 2010

Mobbs & Company
CERTIFIED PRACTISING ACCOUNTANTS

➤ more than just a bean counter.



➤ income tax ➤ GST ➤ tax planning ➤ business planning ➤ audit ➤ self managed super

Australian Hotels Association (QLD) Branch

31 December 2010

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Audited By:

Mobbs & Company
CERTIFIED PRACTISING ACCOUNTANTS

➤ more than just a bean counter.



➤ income tax ➤ GST ➤ tax planning ➤ business planning ➤ audit ➤ self managed super

Australian Hotels Association (QLD) Branch
ABN: 95 815 201 316
Financial Report for the Year Ended 31 December 2010

COMMITTEE'S REPORT

Your committee members present this report on the Australian Hotels Association (QLD) Branch for the financial year ended 31 December 2010.

Committee

The names of each person who has been a committee member during the year and to the date of this report are:

Tom McGuire
Michael White
Robert Dellar
William Cordwell
John Paine
James Ferguson
Alfred Zeller

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of the association during the financial year were to link the Federal and State Hotels Associations to best serve the needs of the paying members.

No significant changes in the nature of the association's activity occurred during the financial year.

Operating Results

The profit of the association amounted to \$0 (2009: \$0).

Significant Changes in State of Affairs

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.

Future Developments

The association expects to maintain the present status and level of operations.

Environmental Issues

The association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Indemnifying Officers or Auditor

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the association.

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

COMMITTEE'S REPORT

Proceedings on Behalf of the Entity

No person has applied for leave of Court to bring proceedings on behalf of the association or intervene in any proceedings to which the association is a party for the purpose of taking responsibility on behalf of the association for all or any part of those proceedings.

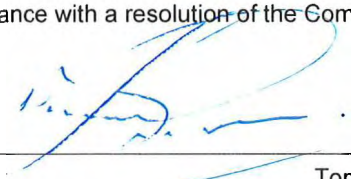
The association was not a party to any such proceedings during the year.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2010 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Committee Members.

Director



Tom McGuire

Dated this

29th

day of

April

2011



AUDITOR'S INDEPENDENCE DECLARATION

TO THE COMMITTEE OF AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2010 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

- income tax
- GST
- tax planning
- business planning
- audit
- self managed super

ABN 13 09 7 913 909



Name of Firm – Mobbs & Company Pty Ltd

Name of Partner – Jamie Mobbs CPA

Date 29 April 2011

Address – Ground Floor, 11-13 Bertha Street, Caboolture QLD 4510

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E. sunshinecoast@mobb sandcompany.com

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A. Ground Floor, 11-13 Bertha Street
Caboolture QLD 4510
P. 07 5495 1599 F. 07 5495 7130
E. caboolture@mobb sandcompany.com

BRISBANE

A. Level 5, 303 Coronation Drive
Milton QLD 4064
P. 07 3368 3353 F. 07 5437 9650
E. milton@mobb sandcompany.com

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2010

	Note	2010 \$	2009 \$
Revenue	2	82,300	209,215
Capitation Fees		(82,300)	(209,215)
Total comprehensive income attributable to members of the entity		<u>-</u>	<u>-</u>

Australian Hotels Association (QLD) Branch
ABN: 95 815 201 316

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2010

	Note	2010	2009
		\$	\$
ASSETS			
CURRENT ASSETS			
Trade and other receivables	3	202	202
TOTAL CURRENT ASSETS		<u>202</u>	<u>202</u>
TOTAL ASSETS		<u>202</u>	<u>202</u>
NET ASSETS		<u><u>202</u></u>	<u><u>202</u></u>
EQUITY			
Retained Earnings		1	1
Prior Year Adjustment		201	201
TOTAL EQUITY		<u><u>202</u></u>	<u><u>202</u></u>

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2010

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2009	1	1
Profit attributable to the entity	-	-
Prior year adjustment	201	201
Balance at 31 December 2009	<hr/> 202	<hr/> 202
Profit attributable to the entity	-	-
Balance at 31 December 2010	<hr/> <hr/> 202	<hr/> <hr/> 202

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2010

	Note	2010	2009
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		82,300	209,215
Payments to suppliers and employees		(82,300)	(209,215)
Net cash generated from operating activities		-	-
CASH FLOW FROM INVESTING ACTIVITIES			
Net cash used in investing activities		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net increase in cash held		-	-
Cash and cash equivalents at beginning of the financial year		-	-
Cash and cash equivalents at the end of the financial year		-	-

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

The financial statements are for Australian Hotels Association (QLD) Branch as an individual entity, registered under the *Fair Work (Registered Organisations) Act 2009*.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations), the requirements of the Associations Incorporation Act QLD and the requirements under s253 of the RAO Schedule of the Workplace Relations Act 1996.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting Policies

a. Revenue

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

b. Goods and Services Tax (GST)

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

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

c. Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

d. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

e. Adoption of New and Revised Accounting Standards

During the current year the company adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these standards has impacted the recognition, measurement and disclosure of certain transactions. The following is an explanation of the impact the adoption of these standards and interpretations has had on the financial statements of Australian Hotels Association Incorporated Queensland Branch.

AASB 101: Presentation of Financial Statements

In September 2007 the Australian Accounting Standards Board revised AASB 101 and as a result, there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on the company's financial statements.

Disclosure impact

Terminology changes — The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting changes in equity — The revised AASB 101 requires all changes in equity arising from transactions with owners, in their capacity as owners, to be presented separately from non-owner changes in equity. Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101 required that owner changes in equity and other comprehensive income be presented in the statement of changes in equity.

Statement of comprehensive income — The revised AASB 101 requires all income and expenses to be presented in either one statement, the statement of comprehensive income, or two statements, a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

The company's financial statements now contain a statement of comprehensive income.

Other comprehensive income — The revised version of AASB 101 introduces the concept of 'other comprehensive income' which comprises of income and expenses that are not recognised in profit or loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. Entities are required to disclose the income tax relating to each component of other comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

f. **New Accounting Standards for Application in Future Periods**

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The company has decided against early adoption of these standards.

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER

- (1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

Note: This subsection is a civil penalty provision (see section 305).

NOTE 3: REVENUE AND OTHER INCOME

	2010	2009
	\$	\$
Revenue		
Other revenue		
— Capitation Levy – Qld Hotels Association Union of Employers	82,300	209,215
Total Revenue	<u>82,300</u>	<u>209,215</u>

Australian Hotels Association (QLD) Branch
ABN: 95 815 201 316

NOTE 4: TRADE AND OTHER RECEIVABLES

	Note	2010 \$	2009 \$
CURRENT			
Loan – Queensland Hotels Association Union of Employers		1	1
		1	1
ATO Debtor – Integrated Client Account		201	201
Total current trade and other receivables		202	202

NOTE 5: EVENTS AFTER THE REPORTING PERIOD

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

NOTE 6: ENTITY DETAILS

The registered office of the association is:

Australian Hotels Association (QLD) Branch
Level 14 Icon Place
270 Adelaide Street
Brisbane QLD 4000

The principal place of business is:

Australian Hotels Association (QLD) Branch
Level 14 Icon Place
270 Adelaide Street
Brisbane QLD 4000

Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

COMMITTEE OF MANAGEMENT STATEMENT

On the 29th of April, 2011 the Committee of Management of Australian Hotels Association (QLD) Branch passed the following resolutions in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2010:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) During the financial year to which the GPFR relates and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) The organisation does not consist of 2 or more reporting units; and
 - (v) No information has been sought in any request of a member of the reporting unit or a Registrar under section 272 of the RAO Schedule during the period; and
 - (vi) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Tom McGuire

Title of Office held:

Signature: _____



Dated this

29th

day of

April

2011



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH**

We have audited the accompanying financial statements of Australian Hotels Association (QLD) Branch (the association), which comprises the balance sheet as at 31 December 2010 and the income statement, statement of recognised income and expenditure and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the committee members' declaration.

- income tax
- GST
- tax planning
- business planning
- audit
- self managed super

ABN 13 09 7 913 909



The Responsibility of the Committee for the Financial Statements

The committee members of the association are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Associations Incorporations Act QLD* and the *Workplace Relations Act 1996*. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

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

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

Auditor's Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Australian Hotels Association (QLD) Branch as of 31 December 2010, and its financial performance and cash flows for the year then ended in accordance with the Australian Accounting Standards (including Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the *Workplace Relations Act 1996*.

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P. 07 3368 3353 F. 07 5437 9650
E. milton@mobbssandcompany.com

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH



Name of partner: Jamie Mobbs CPA

Name of firm: Mobbs & Company Pty Ltd

Address: Ground Floor, 11-13 Bertha Street, Caboolture QLD 4510

Dated this 29th day of April 2011