

7 April 2014



Mr Peter Garske  
Secretary/Treasurer  
Australian Road Transport Industrial Organization - Queensland Branch  
admin@qta.com.au

Dear Mr Garske,

**Australian Road Transport Industrial Organization - Queensland Branch  
Financial Report for the year ended 30 June 2013 - [FR2013/227]**

I acknowledge receipt of the financial report of the Australian Road Transport Industrial Organization - Queensland Branch. The documents were lodged with the Fair Work Commission on 16 December 2013.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

If you have any queries regarding this letter, please contact me on (03) 8661 7893 or via email at [larry.powell@fwc.gov.au](mailto:larry.powell@fwc.gov.au).

Yours sincerely,



Larry Powell  
Senior Adviser  
Regulatory Compliance Branch

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2013**

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**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2013**

**Principal Activities**

The principal activities of the Organisation during the financial year were to promote, protect and advance the interests of its members through the maintenance of Industrial Instruments, including Modern Awards, the development of EBA's and representation of members in various state and federal Industrial Commissions and Tribunals, including the Road Safety Remuneration Tribunal.

**Results of Principal Activities**

The Organisation's principal activities resulted in maintaining and improving the position of its members within the Industrial Relations framework.

**Significant Changes in Nature of Principal Activities**

There were no significant changes in the nature of the Organisation's principal activities during the financial year.

**Significant Changes in Association's Financial Affairs**

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Organisation.

**Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme**

The following officers of the Organisation held reserved positions in the following entities:

Peter Garske is a Director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of the TWUSuper.

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was thirty-six (36).

**Rights of Members To Resign**

Any member has the right to resign from the Organisation in accordance with the provisions of Rule 11 of the organisations' rules which states:

**"11 – Resignation from Membership**

- (1) A member of the Organisation may resign from membership by written notice addressed and delivered to the Secretary/Treasurer of the Branch of which it is a member.
- (2) A notice of resignation from membership of the Organisation takes effect:
  - a. where the member ceases to be eligible to become a member of the Organisation;
    - i. on the day on which the notice is received by the Organisation; or
    - ii. on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is later; or
  - b. in any other case
    - i. at the end of two (2) weeks after the notice is received by the Organisation; or
    - ii. on the day specified in the notice;whichever is later.

- (3.) Any dues payable but not paid by a former member of the Organisation, in relation to a period before the member's resignation from the Organisation took effect, may be sued for and recovered in the name of the Organisation, in a court of competent jurisdiction, as a debt due to the Organisation.
- (4) A notice delivered to the person mentioned in sub-rule (1) is taken to have been received by the Organisation when it is delivered.
- (5) A notice of resignation that has been received by the Organisation is not invalid because it was not addressed and delivered in accordance and delivered in accordance with rule 11(1).
- (6) A resignation from membership of the Organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Organisation that the resignation has been accepted."

### **Number Of Employees**

The Organisation has no employees and services are provided through an employee of a related party, Queensland Trucking Association Ltd, to the equivalent of one half of a full-time employee.

### **Members Of Committee Of Management**

The persons who held office as members of the Committee of Management of the Organisation at the beginning of the financial year and throughout that year were:

Tim Squires, President – resigned 30<sup>th</sup> April 2013

Peter Renton, Vice-President (Acting President 1<sup>st</sup> May 2013)

Peter Garske, Secretary/Treasurer

Phil Russell, Committee Member

Tony Conlon, Committee Member

### **Directorships/Board position held by Officers throughout the year**

The persons who held office as members of the Committee of Management of the Organisation at the beginning of the financial year and throughout that year were:

Tim Squires

- Director, Tothag Pty Ltd

Peter Renton

- Nil

Peter Garske

- Director, National Heavy Vehicle Regulator (HVNL Act 2012)

Phil Russell

- Director, RB Russell Transport Pty Ltd

Tony Conlon

- Director, Conlon MJ and Son Pty Ltd



Peter Garske  
Secretary/Treasurer

Dated: 8<sup>th</sup> October 2013

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**  
s268 of Schedule Fair Work (Registered Organisations) Act 2009

I, **Peter Garske** being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organisation Queensland Branch certify;

- that the documents lodged herewith are copies of the full report referred to in s268 of the Act for ARTIO Queensland Branch for the period ending 30<sup>th</sup> June 2013; and
- that the full report (which includes the Auditor's Report and the Operating Report) was available to members in accordance with s265 of the Act on the 29<sup>th</sup> October 2013; and
- that the full report, was presented to and accepted by the Committee of Management at its second meeting held on 10<sup>th</sup> December 2013 in accordance with Rule 35A of the Organisation's rules.

Signature: \_\_\_\_\_



Peter Garske  
Secretary/Treasurer

16<sup>th</sup> December 2013  
Brisbane, Queensland

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013**

**CONTENTS**

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Change in Accumulated Funds	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Committee of Management Statement	11
Independent Audit Report	12

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2013 \$	2012 \$
<b><u>REVENUE</u></b>			
Grants Received	4	15,518	14,144
- QLD Trucking Association		20,383	-
- ARTIO National		35,901	14,144
 <b><u>EXPENSES</u></b>			
Audit Fees		690	550
Bank Charges		7	141
Contribution - ARTIO National		13,500	13,000
Subscriptions		472	442
Qld Trucking Association Ltd RSRT Contract Costs		20,383	-
Website Costs		855	-
<b>TOTAL EXPENSES</b>		<b>35,907</b>	<b>14,133</b>
 <b>NET OPERATING SURPLUS/DEFICIT FOR YEAR</b>		<b>(6)</b>	<b>11</b>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2013 \$	2012 \$
<b><u>ACCUMULATED FUNDS</u></b>			
Balance as at 1 July 2012		14	3
Add Surplus/Deficit for Year		(6)	11
<b>BALANCE AS AT 30 JUNE 2013</b>		<u>8</u>	<u>14</u>
<b>Represented by:</b>			
<b><u>CURRENT ASSETS</u></b>			
Cash at Bank		8	14
Receivables	- ARTIO National	8,421	-
	- Other	-	-
		<u>          </u>	<u>          </u>
<b>Total Current Assets</b>		8,429	14
<b><u>TOTAL ASSETS</u></b>		<u>8,429</u>	<u>14</u>
<b><u>CURRENT LIABILITIES</u></b>			
Payables - Qld Trucking Association Ltd		8,421	-
		<u>          </u>	<u>          </u>
<b>Total Current Liabilities</b>		8,421	-
<b><u>TOTAL LIABILITIES</u></b>		<u>8,421</u>	<u>-</u>
<b><u>NET ASSETS</u></b>		<u>8</u>	<u>14</u>



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

<b>Balance 1 July 2011</b>	3
Surplus/Deficit for Year	<u>11</u>
<b>Balance 30 June 2012</b>	14
Surplus/Deficit for Year	<u>(6)</u>
<b>Balance 30 June 2013</b>	<u>8</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2013 \$	2012 \$
<b><u>CASH FLOWS FROM</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>			
Grants Received:			
- Queensland Trucking Association	4	15,518	14,144
- ARTIO National		11,962	-
Payments to Suppliers & Employees:			
- ARTIO National		(13,500)	(13,000)
- Queensland Trucking Association		(11,962)	-
- Other		<u>(2,024)</u>	<u>(1,133)</u>
<b><u>NET CASH PROVIDED BY</u></b>			
<b><u>OPERATING ACTIVITIES</u></b>	3	<u>(6)</u>	<u>11</u>
<b><u>NET INCREASE/(DECREASE) IN CASH HELD</u></b>		(6)	11
Cash at beginning of Period		<u>14</u>	<u>3</u>
Cash at end of Period		<u>8</u>	<u>14</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**NOTE 1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the Australian Road Transport Industrial Organisation Queensland Branch is a not for profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

**(a) Comparative Amounts**

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

**(b) New Australian Accounting Standards**

***Adoption of New Australian Accounting Standard Requirements***

No accounting standard has been adopted earlier than the application date stated in the standards.

**(c) Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from grants is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Interest revenue is recognised on an accrual basis using the effective interest method.

**(d) Capitation Fees and Levies**

Capitation fees, levies and contributions are recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.

**(e) Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank.

**(f) Taxation**

The Australian Road Transport Industrial Organisation Queensland Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**(f) Taxation (cont'd)**

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows

**(g) Going Concern**

The Branch is reliant on the agreed financial support of the Queensland Trucking Association Ltd to continue on a going concern basis.

**(h)** The Branch has not provided or agreed to provide financial support to any other reporting unit during the financial year.

**(i)** The Branch has not acquired an asset or liability during the financial year as a result of any amalgamation, restructure, determination by the general manager under subsection 245(1) of the Fair Work (Registered Organisation) Act or a revocation by the general manager under subsection 249(1) of the Fair Work (Registered Organisation) Act.

**(j)** The Branch has not acquired any asset or liability during the financial year as a part of any business combination.

**NOTE 2: EVENTS AFTER THE REPORTING PERIOD**

There were no events that occurred after 30 June 2013, or prior to the signing of the financial statements, that would have a material effect on these financial statements.

**NOTE 3 RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES AFTER INCOME TAX**

	2013	2012
	\$	\$
Surplus/Deficit for Year	(6)	11
<b>Non Cash Flows</b>		
Depreciation	-	-
<b>Changes in Assets &amp; Liabilities</b>		
Receivables	(8,421)	5
Payables	8,421	(5)
	<u>-</u>	<u>-</u>
Net cash provided by (used in) Operating Activities	<u>(6)</u>	<u>11</u>

**NOTE 4 RELATED PARTY DISCLOSURES**

The statement of comprehensive income details the related party transactions with the Australian Road Transport Industrial Organisation and the Queensland Trucking Association Ltd.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**NOTE 4 RELATED PARTY DISCLOSURES (Cont'd)**

Queensland Trucking Association Limited and the Australian Road Transport Industrial Organisation Queensland Branch (ARTIO) share, in part, common membership and management personnel.

Queensland Trucking Association Limited also provides Industrial Relations services when required to members of Queensland Trucking Association Ltd and ARTIO.

The Board of Queensland Trucking Association Limited has approved funding of ARTIO to enable it to meet its commitments including subscriptions to its federally registered union and other operating expenses. Ongoing funding has been formalised by exchange of written documentation between the entities with such documentation covering both the financial year ended 30 June 2013 and future financial years.

**NOTE 5 FINANCIAL RISK MANAGEMENT**

	2013 \$	2012 \$
<b>Financial Assets</b>		
Cash and Cash at Bank (unrestricted)	8	14
Other Receivables	8,421	-
<b>Carrying Amount of Financial Assets</b>	<u>8,429</u>	<u>14</u>
<b>Financial Liabilities</b>		
Other Payables	8,421	-
<b>Carrying Amount of Financial Liabilities</b>	<u>8,421</u>	<u>-</u>

Cash, cash at bank, other receivables and other payables are short term instruments in nature whose carrying amount is equivalent to fair value.

**NOTE 6 LIQUIDITY RISK**

Liquidity risk arises from the possibility that the Branch might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Branch manages this risk through the following mechanisms:-

- preparing forward cash flow analysis in relation to its operational activities.
- maintaining a reputable credit profile.
- investing surplus cash with reputable financial institutions.

The Branch also receives support from the Queensland Trucking Association Ltd as outlined in Note 4.

**NOTE 7 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of the Fair Work (Registered Organisations) Act 2009, which read as follows:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**NOTE 7 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009 (Cont'd)**

- (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 be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

**NOTE 8 REVENUE**

No transactions occurred during the financial year in relation to the following sources of revenue.

- membership subscriptions
- capitation fees
- levies
- donations

**NOTE 9 EXPENSES**

No transactions occurred during the financial year in relation to the following items of expenditure.

- expenses incurred as consideration for employees making payroll deduction of membership subscriptions.
- fees or subscriptions in respect to affiliation to any political party, federation, congress, council or group of organisations or any international body having an interest in industrial matters.
- compulsory levies
- grants or donations
- employee expenses
- legal expenses
- penalties

**NOTE 10 STATEMENT OF FINANCIAL POSITION**

**Liabilities**

As at 30 June 2013 there were no liabilities in relation to:-

- payments to employers in relation to the collection of membership subscriptions
- employee provisions

**NOTE 11 STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

No transaction occurred during the financial year in relation to:-

- funds or accounts in respect of compulsory levies
- transfers or withdrawals to a fund, account or controlled entity where these were kept for a specific purpose.
- a general fund

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**NOTE 12 RECOVERY OF WAGES ACTIVITIES**

No recovery of wage activity was undertaken by the Branch during the financial year.

**NOTE 13 ADDITIONAL BRANCH INFORMATION**

The Branch operates within Queensland. The address of the Branch is Level 1, 96 Cleveland Street, Greenslopes, Qld, 4120.

**NOTE 14 CONTINGENT LIABILITIES**

There were no contingent liabilities at the 30 June 2013.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION  
QUEENSLAND BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

We, being two members of the Branch Committee of the Australian Road Transport Industrial Organisation Queensland Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (a) The Financial Statements and Notes comply with Australian Accounting Standards;
- (b) The Financial Statements and Notes comply with the reporting guidelines of the General Manager of the Fair Work Commission.
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) During the year ended 30 June 2013 and since the end of that year.
  - i. Meetings of the committee of management were held in accordance with the rules of the Branch; and
  - ii. The financial affairs of the branch have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
  - iii. The financial records of the branch have been kept and maintained in accordance with Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
  - iv. The information sought in any request of a member of the branch or a General Manager duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
  - v. There has been compliance with any order for inspection of financial records made by the General Manager of The Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) During the financial year ended 30 June 2013 the branch did not participate in any recovery of wages activity.

.....  
acting Branch President

Date: 8th OCTOBER 2013

.....  
Branch Secretary/Treasurer

Date: 8th OCTOBER 2013



**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT**

To the members of the Australian Road Transport Industrial Organisation Queensland Branch.

We have audited the general purpose financial report of Australian Road Transport Industrial Organisation Queensland Branch, which comprises the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in accumulated funds and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

*Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report*

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is 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 report 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 report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, 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 report 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 branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

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 Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION**  
**QUEENSLAND BRANCH**

**INDEPENDENT AUDIT REPORT**

*Auditor's Opinion*

In our opinion the general purpose financial report of the Australian Road Transport Industrial Organisation Queensland Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

As part of our audit of the financial statements we have concluded that management's use of the going concern basis of accounting in the preparation of the financial statement for the year ended 30 June 2013 is appropriate.



Morris & Batzloff  
Chartered Accountants



Norman J Hoare

Partner  
Member of Institute of Chartered Accountants  
And Holder of Current Public Practice Certificate  
Registered Company Auditor  
96 Lytton Road  
EAST BRISBANE QLD 4169

*22nd October* , 2013